

SECTION 1. Section 15676.2 is added to the Government Code, to read:

15676.2. (a) Notwithstanding subdivision (c) of Section 15670, the office shall establish a process under which a person filing an appeal may opt to appear before one administrative law judge if either of the following is true:

(1) If the appeal arises from a tax, fee, or penalty administered by the Franchise Tax Board, and the total amount in dispute is less than five thousand dollars (\$5,000).

(2) If the appeal arises from a tax, fee, or penalty administered by the California Department of Tax and Fee Administration, and the both of the following are satisfied:

(A) The entity filing the appeal has gross receipts of less than twenty million dollars (\$20,000,000).

(B) The total amount in dispute, including penalties and fees, is less than fifty thousand dollars (\$50,000).

(b) The decision of one administrative law judge made pursuant to the process established by this section shall not have precedential effect.

(c) This section shall remain in effect only until January 1, 2030, and as of that date is repealed.