

ASSEMBLY BILL

No. 2647

Introduced by Assembly Member Low

February 14, 2024

An act to amend Section 6459.5 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 2647, as introduced, Low. State of emergency: extensions.

Existing law establishes the California Department of Tax and Fee Administration (CDTFA) in the Government Operations Agency under the control of an executive director appointed by the Governor. Existing law, the Sales and Use Tax Law, requires that taxes imposed under its provisions be due and payable to CDTFA quarterly on or before the last day of the month. Under the Sales and Use Tax Law, if the Governor issues a state of emergency proclamation, CDTFA is authorized to extend the time, as specified, for making any report or return or paying any tax required under its provisions for any person in an area identified in the state of emergency proclamation. The Sales and Use Tax Law authorizes CDTFA to make the extension only during the first 12 months following the issuance of the state of emergency proclamation or the duration of the state of emergency, whichever is less.

This bill would expand the authorization for the CDFTA to make the extension to the first 12 months and one day following the issuance of the state of emergency proclamation or the duration of the state of emergency, whichever is less.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 6459.5 of the Revenue and Taxation
2 Code is amended to read:
3 6459.5. (a) Subject to subdivision (c), if the Governor issues
4 a state of emergency proclamation, the department may extend the
5 time, for a period not to exceed three months, for making any
6 report or return or paying any tax required under this part for any
7 person in an area identified in the state of emergency proclamation.
8 (b) If the department makes an extension pursuant to subdivision
9 (a), any person in an area identified in a state of emergency
10 proclamation shall not be required to file a request for the
11 extension.
12 (c) The department may make the extension in subdivision (a)
13 only during the first 12 months *and one day* following the issuance
14 of the state of emergency proclamation or the duration of the state
15 of emergency, whichever is less.

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