

Amend Section 43152.9 of the Revenue and Taxation Code to correct a referencing error.

Source: Legislative Division

Under current law, Section 43152.9 of the Revenue and Taxation Code provides that the fee imposed pursuant to Section 25205.6 of the Health and Safety Code (environmental fee), which is collected and administered under Section 43053, is due and payable on the last day of the second month following the end of the calendar year.

However, the environmental fee is no longer collected and administered under Section 43053 of the Revenue and Taxation Code, therefore making its reference in Section 43152.9 obsolete. Operative July 1, 1998, Senate Bill 660 (Ch. 870, Stats. 1997) moved the section under which the environmental fee is collected and administered from Section 43053 to Section 43054 of the Revenue and Taxation Code.

This proposal would simply correct the reference error contained in Section 43152.9 of the Revenue and Taxation Code in order to avoid confusion for taxpayers.

Section 43152.9 of the Revenue and Taxation Code is amended to read:

43152.9. (a) The fee imposed pursuant to Section 25205.6 of the Health and Safety Code, which is collected and administered under Section ~~43053~~43054, is due and payable on the last day of the second month following the end of the calendar year.

(b) Every corporation subject to the fee imposed pursuant to Section 25205.6 of the Health and Safety Code shall, on forms prescribed by the board, file an annual return and pay the proper amount of fee due.