



SEN. GEORGE RUNNER (RET.)

MEMBER
STATE BOARD OF EQUALIZATION
CALIFORNIA'S TAX BOARD

August 25, 2016

Governor Jerry Brown
ATTN: Michael R.O. Martinez, Deputy Legislative Affairs Secretary
Governor's Office, Legislative Unit
State Capitol, First Floor
Sacramento, CA 95814

RE: SENATE BILL 526 (FULLER)—FTB: JOINT RETURNS: RELIEF FROM LIABILITY • REQUEST FOR SIGNATURE •

Dear Governor Brown:

Along with Chairwoman Fiona Ma, I am pleased to co-sponsor Senate Bill 526, which gives the FTB additional power to consider a divorce agreement when determining if one spouse can be relieved of a tax liability.

Board Members regularly hear income tax cases that have been appealed to the Board where a spouse has requested that the BOE enforce the terms of a divorce decree and assign a tax liability to the spouse who agreed to pay it. If spouses have reached a mutual agreement on the separation of their assets and debts, the FTB should have greater ability to consider a court-approved divorce agreement. This is not only good for California taxpayers but is a more efficient use of time for the court system and tax agencies.

Although the provisions of the bill apply to either spouse, the vast majority of cases involve women who were being held liable for the tax notwithstanding the language of their divorce decrees. Therefore, SB 526 will assist in easing the financial burden of divorced women who, as dictated in the divorce agreement, have no legal obligation to pay the tax. I am pleased to support the bill and respectfully request your signature.

Sincerely,

A handwritten signature in blue ink, appearing to read "G. Runner".

GEORGE RUNNER
1st District

cc: Senator Fuller