



**SOURCE:** Board Action

### **SUMMARY**

**Amend Government Code (GC) section 15620, to authorize the State Board of Equalization (Board) to extend deadlines for reports that must be filed with the Board by up to 60 days in the event of public calamity.**

### **EXISTING LAW**

GC section [15620](#) authorizes the Board to extend any deadlines for reports that must be filed with the Board up to 30 days. GC section 15620 was added in 1951 without subsequent amendments (Stats. 1951, chapter 655) and has not been amended. Previously, its substance was contained in Political Code 3667c added in 1917 without subsequent amendments (Stats. 1917, Ch. 214). In *Hobart Estate Co. v. Waters* (1934) 220 Cal. 669, the court stated that “while the language of the section is somewhat ambiguous, a reading of the sections preceding leads to the conclusion that all reports required by the board upon which it must base its actions and conclusions, are included within the meaning of section 3667c of the Political Code.”<sup>1</sup>

### **PROPOSAL**

This proposal amends GC section 15620 to grant the Board the authority to extend report deadline extensions by up to 60 days in the case of public calamity. Adding this amendment would provide the Board flexibility to grant an additional 30 days to report filers in the rare instances of public calamity. Without a public calamity deadline extension, the Board would be reliant upon future governors to issue executive orders that would authorize the Board to extend such deadlines beyond the current 30-day statutory deadline.

### **FISCAL IMPACT**

None.

### **DRAFT LANGUAGE**

*Section 15620 of the Government Code is amended to read:*

By order entered upon its minutes and for good cause shown, the board may extend for not exceeding 30 days, [or in case of public calamity, 60 days](#), the time fixed for filing any report required by it.

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<sup>1</sup> Board of Equalization legislative analysis, SB 668 (2017).