



SEN. GEORGE RUNNER (RET.)

MEMBER
STATE BOARD OF EQUALIZATION
CALIFORNIA'S TAX BOARD

March 11, 2014

The Honorable Don Wagner
California State Assembly
State Capitol, Room 2158
Sacramento, CA 95814

RE: SUPPORT AB 2510 (Wagner)

Dear Assemblyman Wagner,

I am pleased to sponsor AB 2510, which would extend common sense protections to taxpayers by requiring the state to provide a full refund to all individuals who paid a tax later declared unconstitutional or illegal.

Under current law, taxpayers are only eligible to receive refunds if they have exhausted all their administrative appeals remedies, even if the tax they paid is later declared illegal or unconstitutional. AB 2510 would require the state to automatically issue refunds to taxpayers whose information is up to date. It would also open up an additional appeals period of one year after a state tax is declared illegal or unconstitutional, giving taxpayers a chance to apply for the refunds they deserve.

When California taxpayers pay a tax in good faith that is later found to be illegal or unconstitutional they should have their money returned. AB 2510 would fix this problem by allowing them to recoup their money as quickly and painlessly as possible.

For these reasons, I am proud to sponsor this measure.

Sincerely,

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

GEORGE RUNNER