



SEN. GEORGE RUNNER (RET.)

MEMBER  
STATE BOARD OF EQUALIZATION  
**CALIFORNIA'S TAX BOARD**

March 11, 2014

The Honorable Steve Knight  
California State Senate  
State Capitol, Room 5082  
Sacramento, CA 95814

**RE: SUPPORT SB 1327 (Knight)**

Dear Senator Knight,

I am pleased to sponsor SB 1327, 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. SB 1327 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. SB 1327 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