



# Contra Costa County

To: Board of Supervisors  
From: David Twa, County Administrator  
Date: March 31, 2015

Subject: Support Position on AB 279 (Dodd): Disclosure of Information: Franchise Tax Board

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## **RECOMMENDATION(S):**

ADOPT a position of "Support" on AB 279 (Dodd), a bill that amends existing law that authorizes tax officials to enter into a reciprocal agreement with the Franchise Tax Board to obtain tax information from the Franchise Tax Board, to extend that authorization to counties, as recommended by the Treasurer-Tax Collector.

## **FISCAL IMPACT:**

This bill could save the Contra Costa Treasurer-Tax Collector money in finding those owing delinquent unsecured property taxes and County business license fees.

## **BACKGROUND:**

The Treasurer-Tax Collector, Mr. Russell Watts, requests that the Board of Supervisors adopt a position of "Support" on this bill, which would authorize his office to enter into an information sharing relationship with the Franchise Tax Board (FTB). The information-sharing relationship is based on an existing relationship that cities are legislatively authorized to enter into with the FTB. This legislation will enhance information sharing and tax collection capabilities with the State, to maximize tax collection dollars from those taxpayers and businesses that owe either the State or a County money. This

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

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Action of Board On: **03/31/2015** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

### **VOTE OF SUPERVISORS**

AYE: Candace Andersen, District II  
Supervisor  
Mary N. Piepho, District III  
Supervisor  
Karen Mitchoff, District IV  
Supervisor

ABSENT: John Gioia, District I  
Supervisor  
Federal D. Glover, District V  
Supervisor

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: March 31, 2015

David Twa, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy

Contact: L. DeLaney,  
925-335-1097

cc:

relationship could be mutually beneficial.

Given the inextricable financial ties between Counties and the State, it seems a logical and efficient addition to the statute to permit County revenue officers and their state counterpart to closely coordinate and share information, so as to ensure timely, efficient and accurate tax collection.

The bill, as introduced, is included in Attachment A.

**BACKGROUND: (CONT'D)**

**LEGISLATIVE COUNSEL'S DIGEST**

AB 279, as introduced, Dodd. Tax administration: disclosure of information: Franchise Tax Board and cities and counties.

Existing law authorizes, until January 1, 2019, a city that has entered into a reciprocal agreement, as defined, with the Franchise Tax Board, to exchange tax information, as provided. Existing law requires, until January 1, 2019, upon the request of the Franchise Tax Board, each city that assesses a city business tax or requires a city business license to annually submit to the board specified information relating to the administration of the city's business tax program. Existing law defines the term "city" to include, among others, a city and county. Existing law limits the collection and use of this information and provides that any unauthorized use of this information is punishable as a misdemeanor.

This bill would expand these provisions to additionally apply to a county.

**ATTACHMENTS**

Attachment A: AB 279 (Dodd)