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GOVERNMENT CODE - GOV

TITLE 2. GOVERNMENT OF THE STATE OF CALIFORNIA [8000 - 22980] (Title 2 enacted by Stats. 1943, Ch. 134.)

DIVISION 3. EXECUTIVE DEPARTMENT [11000 - 15990.3] (Division 3 added by Stats. 1945, Ch. 111.)

PART 10. FRANCHISE TAX BOARD [15700 - 15705] (Part 10 added by Stats. 1953, Ch. 107.)

15700. There is in the state government, in the Government Operations Agency, a Franchise Tax Board consisting of the Controller, the Director of Finance, and the Chairperson of the State Board of Equalization. The Franchise Tax Board is the successor to, and is vested with, all of the duties, powers, purposes, responsibilities, and jurisdiction of the Franchise Tax Commissioner, but the statutes and laws under which that office existed and all laws prescribing the duties, powers, purposes, responsibilities, and jurisdiction of that office, together with all lawful rules and regulations established thereunder, are expressly continued in force. "Franchise Tax Commissioner" when used in any statute, law, rule, or regulation now in force, or that may hereafter be enacted or adopted, means the Franchise Tax Board. No action to which the Franchise Tax Commissioner is a party shall abate by reason hereof but shall continue in the name of the Franchise Tax Board, and the Franchise Tax Board shall be substituted for the Franchise Tax Commissioner by the court wherein the action is pending. The substitution shall not in any way affect the rights of the parties to the action.

Notwithstanding any other provision of the law to the contrary, any directive or regulation adopted by the Franchise Tax Board shall take precedence over any directive or regulation adopted by its executive officer.

(Amended by Stats. 2013, Ch. 352, Sec. 298. (AB 1317) Effective September 26, 2013. Operative July 1, 2013, by Sec. 543 of Ch. 352.)

15701. The Franchise Tax Board, with the consent and approval of two-thirds of the membership of the Senate, may appoint an executive officer who shall be a civil executive officer and shall perform such duties as are delegated to him by the Franchise Tax Board. The executive officer may be removed by a two-thirds vote of the Franchise Tax Board. The Legislature hereby requests the Franchise Tax Board to designate said executive officer as the person holding the position confidential to it, within the meaning of subdivision (e) of Section 4 of Article VII of the Constitution. The annual salary of the executive officer shall be fifty-one thousand six hundred twenty-four dollars (\$51,624). The executive officer shall employ, in addition to existing employees of the Franchise Tax Commissioner, such other assistants and clerical and other employees as he deems necessary for the effective conduct of his work, and shall fix their compensation in accordance with law.

(Amended by Stats. 1980, Ch. 1197.)

15702. (a) Any power granted to, or duty imposed on, the Franchise Tax Board by any provision of law may be exercised or performed by any officer or employee of the board authorized by the board unless it is expressly provided that the power or duty shall be exercised or performed only by the board itself.

(b) Notwithstanding any other provision of law, if any person requests in writing to the executive officer or the Franchise Tax Board that a specific proposed regulation be considered by the board itself, then any authority delegated to any officer or employee of the board to adopt that regulation is rescinded.

(Amended by Stats. 1990, Ch. 987, Sec. 2.)

15703. Notwithstanding any other provision of law, the Franchise Tax Board shall, upon the request of the local child support agency, provide to that agency the address, in addition to the social security number, of an absent parent against whose personal income tax refund the agency has requested an offset for nonpayment of child support, if that information is required for the enforcement of a child support order.

(Amended by Stats. 2000, Ch. 808, Sec. 99. Effective September 28, 2000.)

15704. The Director of General Services may construct on a site contiguous to the first phase of the Franchise Tax Board's central office, the second phase of the central office project, parking facilities, and any other improvements, betterments, and facilities related thereto.

(Added by Stats. 1989, Ch. 1391, Sec. 1.)

15705. Notwithstanding any other provision of law, unless prohibited by federal law, the Franchise Tax Board shall truncate social security numbers on lien abstracts and any other records created by the board that are disclosable under Division 10 (commencing with Section 7920.000) of Title 1 before disclosing the record to the public. For purposes of this section, "truncate" means to redact the first five digits of a social security number.

(Amended by Stats. 2021, Ch. 615, Sec. 184. (AB 474) Effective January 1, 2022. Operative January 1, 2023, pursuant to Sec. 463 of Stats. 2021, Ch. 615.)