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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 12.3. Underground Economic Activities [15925 - 15926] (Part 12.3 added by Stats. 2019, Ch. 626, Sec. 1.)

15925. (a) For a case, including, but not limited to, a Joint Enforcement Strike Force on the Underground Economy case, that involves tax or fee administration associated with underground economic activities, including known or suspected felony violations involving tax-related or fee-related crimes, an agency listed in subdivision (a) of Section 329 of the Unemployment Insurance Code may request information pursuant to subdivision (b) from the Employment Development Department, the California Department of Tax and Fee Administration, and the Franchise Tax Board.

(b) Upon request of an agency listed in subdivision (a) of Section 329 of the Unemployment Insurance Code, the Employment Development Department, the California Department of Tax and Fee Administration, and the Franchise Tax Board shall fully and timely provide the requesting agency with intelligence, data, including confidential tax and fee information, documents, information, complaints, reports, analysis, findings, or lead referrals for the following purposes:

- (1) To assess leads or referrals in order to determine if an investigation is warranted.
- (2) To conduct investigations.
- (3) To determine restitution owed to the state.
- (4) To prosecute violations.
- (5) To conduct data analytics associated with assessing a lead or referral or conducting an investigation pursuant to the Joint Enforcement Strike Force on the Underground Economy.

(c) (1) Any person from an agency listed in subdivision (a) of Section 329 of the Unemployment Insurance Code who received confidential information obtained pursuant to this section shall not divulge, or make known in any manner not provided by law, any of the confidential information received by or reported to the agency. Confidential information authorized to be provided pursuant to this section shall retain its confidential status and shall otherwise remain subject to the confidentiality provisions contained in, but not limited to, all of the following provisions:

- (A) Section 11183 as that section pertains to the Department of Justice.
- (B) Sections 1094, 1095, and 2111 of the Unemployment Insurance Code as those sections pertain to the Employment Development Department. Part 603 of Title 20 of the Code of Federal Regulations as those provisions pertain to the disclosure of confidential unemployment compensation information.
- (C) Sections 19542, 19542.1, and 19542.3 of the Revenue and Taxation Code as those sections pertain to the Franchise Tax Board.
- (D) Section 15619 of this code, Section 42464.8 of the Public Resources Code, and Sections 7056, 7056.5, 8255, 9255, 9255.1, 30455, 32455, 32457, 38705, 38706, 43651, 45981, 45982, 45983, 45984, 46751, 50159, 50160, 50161, 55381, 60608, and 60609 of the Revenue and Taxation Code, as those sections pertain to the California Department of Tax and Fee Administration.
- (E) Any other information confidentiality provisions in federal and state law.

(2) Except for restrictions imposed by federal law, nothing in this subdivision shall be construed to prohibit the sharing of confidential information authorized pursuant to subdivision (b).

(d) Information requested pursuant to this section shall not include federal tax data without authorization from the Internal Revenue Service.

(Added by Stats. 2019, Ch. 626, Sec. 1. (AB 1296) Effective January 1, 2020.)

15926. (a) The Department of Justice, at a minimum, shall maintain the two multiagency Tax Recovery in the Underground Economy Criminal Enforcement Program investigative teams, formerly known as the Tax Recovery and Criminal Enforcement Task Force, in Sacramento and Los Angeles. These investigative teams, including the Department of Justice, the Employment Development Department, the California Department of Tax and Fee Administration, and the Franchise Tax Board shall continue their collaboration for the recovery of lost revenues to the state by investigating and prosecuting criminal offenses in the state's underground economy, including, but not limited to, tax-related and fee-related crimes such as tax evasion or tax fraud.

(b) For the purpose of this section, "collaboration" means the following:

(1) Each agency works with the investigative teams to assess leads.

(2) When a case may involve the jurisdiction of an agency, the agency assists the investigative team with the investigation and prosecution of the case.

(Added by Stats. 2019, Ch. 626, Sec. 1. (AB 1296) Effective January 1, 2020.)