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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 4.7. BUSINESS AND TOURISM [13995 - 13998.12] (Part 4.7 added by Stats. 2003, Ch. 229, Sec. 1.5.)

CHAPTER 1. California Tourism Marketing Act [13995 - 13995.118] (Chapter 1 added by Stats. 2003, Ch. 229, Sec. 1.5.)

ARTICLE 8. Actions and Penalties [13995.80 - 13995.84] (Article 8 added by Stats. 2003, Ch. 229, Sec. 1.5.)

13995.80. Any action for any penalty or other remedy that is prescribed under any provision of this chapter shall be commenced within three years from the date of the alleged violation.

(Added by Stats. 2003, Ch. 229, Sec. 1.5. Effective January 1, 2004.)

13995.81. Any person who files false information concerning an assessment is civilly liable in an amount of not more than ten thousand dollars (\$10,000), in addition to any amount owed as the assessment.

(Added by Stats. 2003, Ch. 229, Sec. 1.5. Effective January 1, 2004.)

13995.82. (a) When the director makes a determination that an assessment is deficient as to the payment due, the director may determine the amount of the deficiency, including any applicable penalty, as provided in this chapter. After giving notice that a deficiency determination is proposed and an opportunity to file a report or provide supplemental information is provided, the director may make one or more deficiency determinations of the amount due for any reporting period based on information in the director's possession. When an assessed business is discontinued, a deficiency determination may be made at anytime thereafter as to the liability arising out of the operation of that business.

(b) The director shall give notice of the proposed deficiency determination and the notice of deficiency determination by mailing a copy of the deficiency to the assessed business at the current address for that business on file with the director. The giving of notice is complete at the time of deposit in the United States mail. In lieu of mailing, a notice may be served personally by delivering it to the person to be served.

(c) Except in the case of fraud or failure to file required information, a notice of a deficiency determination shall be given within four years of the accrual of the deficiency.

(d) The person against whom a deficiency determination is made may petition the director for redetermination within 30 days after the serving of the notice of deficiency determination. If a petition is not filed within 30 days, the deficiency determination shall become final.

(e) A petition for redetermination shall be in writing, state the specific grounds upon which it is based, and be supported by applicable records and declarations under penalty of perjury that the information supporting the petition is accurate and complete. If a petition for redetermination is duly filed, the director shall reconsider the deficiency determination and may grant a hearing thereon. The director shall, as soon as practicable, make an order on redetermination, which shall become final 30 days after service of notice of the order of redetermination upon the petitioner. The notice of the order shall be served in the same manner as the notice of the original deficiency determination.

(f) If any amount required to be paid pursuant to a deficiency determination or redetermination is not paid within the time specified in the notice thereof, the director may, within four years thereafter, file in the Superior Court in the County of Sacramento, or the superior court in any other county, a certificate specifying the amount required to be paid, the name and address of the person liable as it appears on the records of the director, and a request that judgment be entered against the person in that amount 30 days after the filing. Notice of the filing shall be given in the same manner as for the notice of deficiency determination. The court shall enter a judgment in conformance with the director's certificate 30 days after its filing, unless a petition for judicial review has been filed within the 30-day period.

(g) An abstract of the judgment, or a copy thereof, may be filed with the county recorder of any county. From the time of filing of the judgment, the amount of the judgment constitutes a lien upon all of the property in the county owned by the judgment debtor. The lien has the force, effect and priority of a judgment lien and shall continue for 10 years from the date of the judgment, unless sooner released or otherwise discharged. The lien imposed by this section is not valid insofar as personal property is concerned against a purchaser of value without actual knowledge of the lien.

(h) Execution shall issue upon the judgment upon request of the director in the same manner as execution may issue upon other judgments, and sales shall be held under execution as prescribed in the Code of Civil Procedure.

(i) The person named in a notice of deficiency determination or redetermination may, within 30 days of the notice of filing with the superior court, file an action for judicial review thereof, as provided herein, in the Superior Court in the County of Sacramento or, with the director's consent, the superior court in any other county. As a condition of staying entry of judgment or granting other relief, the court shall require the filing of a corporate surety bond with the director in the amount of the deficiency stated in the certificate. In any court proceeding, the certificate of the director determining the deficiency shall be prima facie evidence of the fee and the amount due and unpaid.

(j) The provisions of this section are supplemental to any other procedures for collection and imposition of fees and penalties provided by this chapter.

(k) In lieu of proceeding pursuant to this section, the director may file a complaint for collection of unpaid assessments as provided by law.

(Amended by Stats. 2013, Ch. 352, Sec. 279. (AB 1317) Effective September 26, 2013. Operative July 1, 2013, by Sec. 543 of Ch. 352.)

13995.83. It is a violation of this chapter for any person to willfully render or furnish a false or fraudulent report, statement, or record that is required by the director pursuant to any provision of this chapter.

(Amended by Stats. 2013, Ch. 352, Sec. 280. (AB 1317) Effective September 26, 2013. Operative July 1, 2013, by Sec. 543 of Ch. 352.)

13995.84. Any suit brought by the director to enforce any provision of this chapter, or any regulation, or rule and regulation, that is issued by the director shall provide that the defendant pay to the director the costs that were incurred by the director and by the commission in the prosecution of the action in the event the director prevails in the action. Any money that is recovered shall reimburse the account or accounts used to pay the costs.

(Amended by Stats. 2013, Ch. 352, Sec. 281. (AB 1317) Effective September 26, 2013. Operative July 1, 2013, by Sec. 543 of Ch. 352.)