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SB-149 Presidential primary elections: ballot access. (2017-2018)



Date Published: 09/20/2017 09:00 PM

ENROLLED SEPTEMBER 20, 2017

PASSED IN SENATE SEPTEMBER 15, 2017

PASSED IN ASSEMBLY SEPTEMBER 14, 2017

AMENDED IN ASSEMBLY AUGUST 21, 2017

AMENDED IN SENATE APRIL 05, 2017

AMENDED IN SENATE MARCH 20, 2017

CALIFORNIA LEGISLATURE — 2017–2018 REGULAR SESSION

**SENATE BILL** NO. 149

> Introduced by Senators McGuire and Wiener (Principal coauthor: Assembly Member Santiago) (Coauthors: Senators Leyva and Wieckowski) (Coauthors: Assembly Members Bonta, Dababneh, Eggman, Gomez, Mullin, and Low)

> > January 18, 2017

An act to add Chapter 7 (commencing with Section 6880) to Part 1 of Division 6 of the Elections Code, relating to elections.

## LEGISLATIVE COUNSEL'S DIGEST

SB 149, McGuire. Presidential primary elections: ballot access.

Existing law establishes processes for printing on presidential primary ballots the names of candidates for President of the United States who are considered to be generally recognized candidates or who are selected by a sufficient number of registered voters.

This bill would enact the Presidential Tax Transparency and Accountability Act, which would require a candidate for President, in order to have his or her name placed upon a primary election ballot, to file his or her income tax returns for the 5 most recent taxable years with the Secretary of State, as specified. The act would require the Secretary of State, after adopting regulations, to redact the income tax returns of Presidential candidates as necessary to protect individual privacy, as specified, and subsequently to make the returns available to the public on the Secretary of State's Internet Web site.

Vote: majority Appropriation: no Fiscal Committee: yes Local Program: no

## THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Chapter 7 (commencing with Section 6880) is added to Part 1 of Division 6 of the Elections Code, to read:

**CHAPTER 7. Income Tax Return Disclosure Requirements** 

6880. This chapter shall be known and may be cited as the Presidential Tax Transparency and Accountability Act.

**6881.** The Legislature finds and declares that the State of California has a strong interest in ensuring that its voters make informed, educated choices in the voting booth. To this end, the state has mandated that extensive amounts of information be provided to voters, including county and state voter information guides. The Legislature also finds and declares that a Presidential candidate's income tax returns provide voters with essential information regarding the candidate's potential conflicts of interest, business dealings, financial status, and charitable donations. The information in tax returns therefore helps voters to make a more informed decision. The Legislature further finds and declares that as one of the largest centers of economic activity in the world, the State of California has a special interest in the President refraining from corrupt or self-enriching behaviors while in office. The people of California can better estimate the risks of any given Presidential candidate engaging in corruption or the appearance of corruption if they have access to candidates' tax returns. Finally, the State of California has an interest in ensuring that any violations of the Foreign Emoluments Clause of the United States Constitution or statutory prohibitions on behavior such as insider trading are detected and punished. Mandated disclosure of Presidential candidates' tax returns will enable enforcement of the laws against whichever candidate is elected President. The Legislature finds and declares that compliance costs with this requirement will be trivial.

**6882.** For purposes of this chapter, "income tax return" means any tax or information return, declaration of estimated tax, or claim for refund required by, or provided for or permitted under, the provisions of the Internal Revenue Code, and that is filed on behalf of, or with respect to any person, and any amendment or supplement thereto, including supporting schedules, attachments, or lists that are supplemental to, or part of, the return so filed.

- **6883.** (a) Notwithstanding any other law, the Secretary of State shall not print the name of a candidate for President of the United States on a primary election ballot, unless the candidate, within a reasonable timeframe established by the Secretary of State, files with the Secretary of State a copy of every income tax return the candidate filed with the Internal Revenue Service in the five most recent taxable years.
- (b) If the candidate has not filed his or her income tax return with the Internal Revenue Service for the tax year immediately preceding the primary election, he or she shall submit a copy of the income tax return to the Secretary of State within five days of filing the return with the Internal Revenue Service.
- (c) The requirement in subdivision (a) does not apply to any year in which the candidate was not required to file his or her income tax return with the Internal Revenue Service.
- **6884.** (a) The Secretary of State shall redact the social security number, address, or telephone number of any individual in an income tax return submitted pursuant to this chapter, and shall make any other redactions necessary to protect individual privacy.
- (b) After redacting an income tax return, the Secretary of State shall make it available to the public on the Secretary of State's Internet Web site.

**6885.** The Secretary of State shall adopt regulations to implement this chapter.