

§
BEFORE THE COMMISSION ON STATE MANDATES
STATE OF CALIFORNIA


Claim of:)	
)	
)	
City of Sacramento)	No. CSM-4215
Claimant)	
)	
)	
)	

DECISION

The attached Proposed Decision of the Commission on State Mandates is hereby adopted by the Commission on State Mandates as its decision in the above-entitled matter.

This Decision shall become effective on August 21, 1986.

IT IS SO ORDERED August 21, 1986.



Jesse R. Huff, Chairperson
Commission on State Mandates

11.

FINDINGS OF FACT

1. The test claim was filed with the Commission on State Mandates on February 4, 1986, by the City of Sacramento.
2. The subject of the claim is Statutes of 1984, Chapter 1490.
3. Chapter 1490 added Revenue and Taxation Code Section 19286.8 which required for the first time that each city which maintains a computerized recordkeeping system or has access to one and which assesses a business tax shall annually furnish the following specified information subject to the tax for the preceding fiscal year: business name, business address, federal employer identification number, type of business activity, amount of annual business tax, any other information the Franchise Tax Board may prescribe by regulation. It further requires that the reports be filed on magnetic media or other machine-readable form.
4. Chapter 1490 added Revenue and Taxation Code Article 3, Sections 19300-19306 implementing the tax penalty amnesty program. These sections specify that the Franchise Tax Board shall develop and administer the program which shall offer tax penalty amnesty for taxes owed for the tax years ending on or before December 31, 1983,
5. None of the requisites for denying a claim, specified in Government Code Section 17556, subdivision (a), were established.

DETERMINATION OF ISSUES

1. The commission has jurisdiction to decide the claim under authority of Government Code Section 17630.
2. Revenue and Taxation Code Section 19286.8 as added by Chapter 1490, Statutes of 1984 constitutes a reimbursable state mandate. The claimant has established that this code section has created a new program and thus required an increased level of service.
3. The commission determined that the revenues received by a city, if any, as a result of the tax penalty amnesty program do not comprise offsetting savings as set forth in Government Code Section 17556(a)(5).

DECLARATION OF SERVICE BY MAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment and business address is 1414 K Street, Suite 315, Sacramento, California 95814.

On August 26, 1991, I served the attached Statement of Decision regarding Budgeting Criteria and Standards by placing a true copy thereof in an envelope addressed to each of the persons named below at the address set out immediately below each respective name, and by sealing and depositing said envelope in the United States mail at Sacramento, California, with postage thereon fully prepaid.

(See the attached mailing list,)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on August 26, 1991 at Sacramento, California.



CHARLOTTE SMITH

WP2333A(6)