

Introduced by Senator Karnette

February 22, 2002

An act to amend Section 20561 of, and to add Article 3 (commencing with Section 19615) to Chapter 8 of Part 10.2 of, the Revenue and Taxation Code, relating to taxation, and making an appropriation therefor.

LEGISLATIVE COUNSEL'S DIGEST

SB 1875, as introduced, Karnette. Senior citizens property tax assistance.

Under existing law, qualified persons 62 years of age or older who own or rent their homes may claim state funds to reimburse them for a portion of the property taxes paid on their homes. Existing law specifies requirements for filing a claim for this assistance.

This bill would revise that provision to authorize the Franchise Tax Board to prescribe, by regulation, the information necessary to constitute a valid claim.

This bill would also create the Senior Citizens Homeowners and Renters Property Tax Assistance Account in the General Fund. The bill would provide that the fund is continuously appropriated, without regard to fiscal year, to the Franchise Tax Board for the purpose of making payments under the senior citizens property tax assistance law.

Vote: ²/₃. Appropriation: yes. Fiscal committee: yes. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Article 3 (commencing with Section 19615) is
2 added to Chapter 8 of Part 10.2 of the Revenue and Taxation Code,
3 to read:

4

5 Article 3. Senior Citizens Homeowners and Renters Property
6 Tax Assistance Account

7

8 19615. (a) The Senior Citizens Homeowners and Renters
9 Property Tax Assistance Account is hereby created in the General
10 Fund. Notwithstanding Section 13340 of the Government Code,
11 all moneys in the Senior Citizens Homeowners and Renters
12 Property Tax Assistance Account are hereby continuously
13 appropriated, without regard to fiscal year, to the Franchise Tax
14 Board for the purpose of making all payments as provided in this
15 section.

16 (b) Notwithstanding any other provision of law, all payments
17 required to be made to claimants or other persons for the assistance
18 provided by the Gonsalves-Deukmejian-Petris Senior Citizens
19 Property Tax Assistance Law (Chapter 1 (commencing with
20 Section 20501) of Part 10.5) shall be paid from the Senior Citizens
21 Homeowners and Renters Property Tax Assistance Account.

22 (c) (1) The Controller shall transfer, as needed, to the Senior
23 Citizens Homeowners and Renters Property Tax Assistance
24 Account the unexpended balance of the annual Budget Act
25 appropriation for Item 9100-101-001, Schedule 10-Senior
26 Citizens Property Tax Assistance and 30-Senior Citizens Renters
27 Tax Assistance, an amount determined by the Franchise Tax Board
28 to be equivalent to the total amount necessary to satisfy the
29 assistance provided by the Gonsalves-Deukmejian-Petris Senior
30 Citizens Property Tax Assistance Law (Chapter 1 (commencing
31 with Section 20501) of Part 10.5).

32 (2) If there is no unexpended balance of the appropriation, as
33 provided for in paragraph (1), the Controller shall transfer
34 sufficient moneys from the General Fund to satisfy the assistance
35 provided by the Gonsalves-Deukmejian-Petris Senior Citizens
36 Property Tax Assistance Law (Chapter 1 (commencing with
37 Section 20501) of Part 10.5) until there is an unexpended balance.



1 SEC. 2. Section 20561 of the Revenue and Taxation Code is
2 amended to read:

3 20561. (a) Each ~~claimant~~ *individual* applying for assistance
4 under Article 2 (commencing with Section 20541) of this chapter
5 shall file a claim under penalty of perjury with the Franchise Tax
6 Board on a form supplied by ~~such~~ *the* board. The claim shall
7 ~~contain:~~

8 ~~(a) Evidence acceptable to include information in the form and~~
9 ~~manner prescribed by the Franchise Tax Board that establishes~~
10 ~~that the claimant individual was a claimant (as defined in Section~~
11 ~~20505) eligible for assistance under this chapter.~~

12 ~~(b) A statement showing the household income for the period~~
13 ~~set forth in Section 20503.~~

14 ~~(c) If the claimant owns a residential dwelling, a copy of the tax~~
15 ~~bill for such property. If the claimant rents his residence, a~~
16 ~~statement describing the rented premises and showing the name~~
17 ~~and address of the landlord, or landlords, the amount of rent paid~~
18 ~~per month, the total rent paid during the prior calendar year, for~~
19 ~~which assistance is claimed, and any other information required by~~
20 ~~the Franchise Tax Board to administer this chapter.~~

21 ~~(d)~~

22 (b) If a claimant submits a ~~statement containing the essential~~
23 ~~data set forth in this section under penalty of perjury, claim that~~
24 ~~satisfies the requirements of this section,~~ the Franchise Tax Board
25 shall compute the amount of assistance and authorize payment.
26 The amount of any assistance otherwise payable under this part
27 may be applied by the Franchise Tax Board against any liability
28 due from the claimant (or the claimant's spouse if a joint return is
29 filed) under any law administered by the Franchise Tax Board.

30 (c) *The Franchise Tax Board is authorized to prescribe, by*
31 *regulation, the information necessary to constitute a valid claim*
32 *under this section.*

