

**ASSEMBLY BILL**

**No. 358**

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**Introduced by Assembly Member Grove**

February 17, 2015

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An act to amend Section 15620.5 of the Government Code, relating to state government.

LEGISLATIVE COUNSEL'S DIGEST

AB 358, as introduced, Grove. State Board of Equalization.

Existing law authorizes the State Board of Equalization to establish a uniform policy for the acceptance of the remittance, claim for credit or refund, document, return, or other information in cases where the cancellation mark stamped upon the envelope containing the remittance, claim for credit or refund, document, return, or other information shows a date after the date specified in law.

This bill would expand that authorization to establish a uniform policy for the acceptance after a date specified in law to include delivery through electronic transmission.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

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

1 SECTION 1. Section 15620.5 of the Government Code is  
2 amended to read:  
3 15620.5. The board, whenever it deems it necessary to ensure  
4 voluntary compliance with the due dates prescribed by law for  
5 submission of any remittance, claim for credit or refund, document,  
6 return, or other information delivered to the board, *through*

1 *electronic transmission*, through the United States mail, or through  
2 a bona fide commercial delivery service, may establish a uniform  
3 policy for the acceptance of the remittance, claim for credit or  
4 refund, document, return, or other ~~information in cases where~~  
5 *information. This uniform policy shall apply in cases where the*  
6 *electronic transmission of the remittance, claim for credit or*  
7 *refund, document, return, or other information, or the cancellation*  
8 mark stamped upon the envelope containing the remittance, claim  
9 for credit or refund, document, return, or other information shows  
10 a date after the date specified in law. This policy shall not be  
11 construed as an extension of the prescribed time limits for remitting  
12 payments, filing claims for refund or credit, submitting documents,  
13 returns, or other information.

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