

Income/Franchise:

California: New Law Extends Indefinitely FTB Authority to Implement Electronic Notification Methods

A.B. 3287, signed by gov. 7/15/24. New law extends indefinitely a provision authorizing the California Franchise Tax Board (FTB) to implement an alternative communication method that permits the FTB to provide notification to a taxpayer in a preferred electronic communication method designated by the taxpayer, rather than allowing this provision to sunset on January 1, 2025. Under this state law, at the request of a taxpayer or the taxpayer's authorized representative, the FTB may provide notification to the taxpayer in a preferred electronic communication method designated by the taxpayer that a notice, statement, bill, or other communication is available in the taxpayer's limited access secure folder on the FTB's website, and allows the taxpayer or the representative to file a protest, notification, and other communication to the FTB in a secure manner. An electronic notification provided to a taxpayer using this alternative method must include plain language advising the taxpayer that a failure to act may cause the taxpayer to forego procedural or administrative rights to challenge the proposed action. Furthermore, any notice, statement, bill, protest, and other communication from or to the FTB under this alternative communication method is treated as if it was mailed by United States mail, postage prepaid. Please contact us with any questions.

URL: https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB3287

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