



**DEBRA BOWEN | SECRETARY OF STATE
STATE OF CALIFORNIA | ELECTIONS**

1500 11th Street, 5th Floor | Sacramento, CA 95814 | Tel (916) 657-2166 | Fax (916) 653-3214 | www.sos.ca.gov

March 29, 2010

County Clerk/Registrar of Voters (CC/ROV) Memorandum #10108

TO: All County Clerks/Registrars of Voters and Proponent

FROM:

A handwritten signature in blue ink, appearing to read "Rhonda Pascual", written over a horizontal line.

Rhonda Pascual
Ballot Pamphlet and Initiative Program Manager

RE: Initiative: 1466, Related to Taxation

Pursuant to Elections Code section 336, we transmit herewith a copy of the Title and Summary prepared by the Attorney General on a proposed initiative measure entitled:

**RESTRICTS STATE'S ABILITY TO COLLECT
UNPAID PERSONAL INCOME TAX. INITIATIVE STATUTE.**

The proponent of the above-named measure is:

Thomas Lomax
312 Munich Street
San Francisco, CA 94112

**RESTRICTS STATE'S ABILITY TO COLLECT
UNPAID PERSONAL INCOME TAX. INITIATIVE STATUTE.**

CIRCULATING AND FILING SCHEDULE

1. Minimum number of signatures required: 433,971
California Constitution, Article II, Section 8(b)

2. Official Summary Date: Monday, 03/29/10

3. Petitions Sections:
 - a. First day Proponent can circulate Sections for
signatures (Elec. Code § 336)..... Monday, 03/29/10

 - b. Last day Proponent can circulate and file with the county.
All sections are to be filed at the same time within each
county. (Elec. Codes §§ 336, 9030(a))..... Thursday, 08/26/10

 - c. Last day for county to determine total number of
signatures affixed to petitions and to transmit total
to the Secretary of State (Elec. Code § 9030(b)).....Wednesday, 09/08/10

(If the Proponent files the petition with the county on a date prior to
08/26/10, the county has eight working days from the filing of the petition
to determine the total number of signatures affixed to the petition and to
transmit the total to the Secretary of State) (Elec. Code § 9030(b)).

 - d. Secretary of State determines whether the total number
of signatures filed with all county clerks/registrars of
voters meets the minimum number of required signatures
and notifies the counties.....Friday, 09/17/10*

 - e. Last day for county to determine total number of qualified
voters who signed the petition, and to transmit certificate
with a blank copy of the petition to the Secretary of State
(Elec. Code § 9030(d)(e)).....Monday, 11/1/10

* Date varies based on the date of county receipt.

INITIATIVE #1466

Circulating and Filing Schedule continued:

(If the Secretary of State notifies the county to determine the number of qualified voters who signed the petition on a date other than 09/17/10, the last day is no later than the thirtieth working day after the county's receipt of notification). (Elec. Code § 9030(d)(e)).

- f. If the signature count is more than 477,369 or less than 412,273 then the Secretary of State certifies the petition as qualified or failed, and notifies the counties. If the signature count is between 412,273 and 477,369 inclusive, then the Secretary of State notifies the counties using the random sampling technique to determine the validity of **all** signatures (EC §9030(f)(g); 9031(a)) Thursday, 11/11/10*
- g. Last day for county to determine actual number of all qualified voters who signed the petition, and to transmit certificate with a blank copy of the petition to the Secretary of State. (Elec. Code § 9031(b)(c))..... Monday, 12/27/10

(If the Secretary of State notifies the county to determine the number of qualified voters who have signed the petition on a date other than 11/11/10, the last day is no later than the thirtieth working day after the county's receipt of notification.) (Elec. Code § 9031(b)(c).)

- h. Secretary of State certifies whether the petition has been signed by the number of qualified voters required to declare the petition sufficient (Elec. Code §§ 9031(d), 9033) Friday, 12/31/10*

*Date varies based on the date of county receipt.

IMPORTANT POINTS

- California law prohibits the use of signatures, names and addresses gathered on initiative petitions for any purpose other than to qualify the initiative measure for the ballot. This means that the petitions cannot be used to create or add to mailing lists or similar lists for any purpose, including fundraising or requests for support. Any such misuses constitutes a crime under California law. Elections Code section 18650; *Bilofsky v. Deukmejian* (1981) 124 Cal.App.3d 825, 177 Cal.Rptr. 621; 63 Ops.Cal.Atty.Gen. 37 (1980).
- Please refer to Elections Code sections 100, 101, 104, 9001, 9008, 9009, 9021, and 9022 for appropriate format and type consideration in printing, typing and otherwise preparing your initiative petition for circulation and signatures. Please send a copy of the petition after you have it printed. This copy is not for our review or approval, but to supplement our file.
- Your attention is directed to the campaign disclosure requirements of the **Political Reform Act of 1974**, Government Code section 81000 et seq.
- When writing or calling state or county elections officials, provide the official title of the initiative which was prepared by the Attorney General. Use of this title will assist elections officials in referencing the proper file.
- When a petition is presented to the county elections official for filing by someone other than the proponent, the required authorization shall include the name or names of the persons filing the petition.
- When filing the petition with the county elections official, please provide a blank petition for elections official use.

EDMUND G. BROWN JR.
Attorney General

State of California
DEPARTMENT OF JUSTICE



1300 I STREET, SUITE 125
P.O. BOX 944255
SACRAMENTO, CA 94244-2550

Public: (916) 445-9555
Telephone: (916) 445-4752
Facsimile: (916) 324-8835
E-Mail: Krystal.Paris@doj.ca.gov

March 29, 2010

Honorable Debra Bowen
Secretary of State of the State of California
State of California Elections
1500 11th Street, 5th Floor
Sacramento, CA 95814

Attention: Ms. Katherine Montgomery
Associate Elections Analyst

FILED
In the office of the Secretary of State
of the State of California

MAR 29 2010
Debra Bowen Secretary of State
By *[Signature]*
Deputy Secretary of State

Dear Secretary Bowen:

Pursuant to Elections Code, section 9004, you are hereby notified that on this day we sent our title and summary for the following proposed initiative to the proponent:

- **10-0012 "The Thomas Lomax Taxpayers Protection Act"**

A copy of that title and summary and text of the proposed initiative is enclosed. Thank you.

Sincerely,

Handwritten signature of Krystal M. Paris in blue ink.

KRYSTAL M. PARIS
Initiative Coordinator

For EDMUND G. BROWN JR.
Attorney General

Proponent:
Thomas Lomax
312 Munich Street
San Francisco, CA 94112

March 29, 2010
Initiative 10-0012

The Attorney General of California has prepared the following title and summary of the chief purpose and points of the proposed measure:

RESTRICTS STATE'S ABILITY TO COLLECT UNPAID PERSONAL INCOME TAX.

INITIATIVE STATUTE. Limits Franchise Tax Board's authority to impose liens, seize property, or impose fines or interest to recover unpaid personal income taxes. Requires Board to accept installment payments that do not exceed the specified threshold. Creates tax deduction for court-ordered child support, but not parental support that is not court-ordered. Imposes procedural requirements to resolve disputes between taxpayers and Board. Requires Board to simplify tax rules. Allows taxpayers to request that a court, public commission, consumer group, or the media determine the appropriateness of the Board's action against the taxpayer. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local government: **Reductions in state revenue from administrative changes and the new deduction for child support payments in the low hundreds of millions of dollars annually. Annual tax administration costs likely in excess of \$10 million. (10-0012.)**

January 20, 2010
312 Munich Street
San Francisco, CA 94112

Krystal M. Paris
Initiative Coordinator
For
Edmond G. Brown Jr.
Attorney General Of
California

10-0012
RECEIVED
FEB 03 2010

INITIATIVE COORDINATOR
ATTORNEY GENERAL'S OFFICE

Dear Krystal M. Paris:

My name is Thomas Lomax, and I am requesting Title and Summary for the inclosed initiative "The Thomas Lomax Taxpayers Protection Act" for the November 2010 state wide ballot. Along with the initiative is a \$200.00 Wells Fargo Personal Money Order, a copy of the petition circular, and a signed statement in keeping with state law Section 18650 of the Election Code, and section 9608.

This initiative has been certified four times for the California State Wide Ballot, and since it is the same as before, maybe it will not take too much time or effort to complete the Title and Summary. If you needed anymore information please let me know right away.

Thank You

Thomas Lomax

PAGE 1

12-point
Boldface
Type

INITIATIVE MEASURE TO BE SUBMITTED DIRECTLY TO
THE VOTERS

The Attorney General of California has prepared the following title and summary of the chief purpose and points of the proposed measure:

(Here set forth the title and summary prepared by the Attorney General. This title and summary must also be printed across the top of each page of the petition whereon signatures are to appear.)

Type: Roman
Boldface not
smaller than
12-point

TO THE HONORABLE SECRETARY OF STATE OF CALIFORNIA

We, the undersigned, registered, qualified voters of California, residents of _____ County (or City and County), hereby propose amendments to the Revenue and Taxation Code, relating to the reform of state tax laws, and petition the Secretary of State to submit the same to the voters of California for their adoption or rejection at the next succeeding general election or at any special statewide election held prior to that general election or otherwise provided by law. The proposed statutory amendments (full title and text of the measure) read as follows:

An act to add Section 17204 to Part 10
(commencing with Section 17001) of Division 2 of, and to

add Part 10.8 (commencing with Section 22001) to Division 2 of, the Revenue and Taxation Code, to read:

SECTION 1. Section 17204 is added to the Revenue and Taxation Code, to read:

17204. Any court-ordered child support payments made by a taxpayer shall be allowed as a deduction.

SEC. 2. Part 10.8 (commencing with Section 22001) is added to Division 2 of the Revenue and Taxation Code, to read:

PART 10.8. THE THOMAS LOMAX TAXPAYERS' PROTECTION
ACT

22001. This part shall be known and may be cited as the "Thomas Lomax Taxpayers' Protection Act."

22002. The taxpayers of this state find and declare that the intent of this act is to protect taxpayers from governmental oppression, including protection from overzealous tax agents that victimize taxpayers in the name of government. The taxpayers also find and declare that this act shall not in any manner interfere with the lawful collection of income taxes.

22003. Notwithstanding any other law to the contrary, the Franchise Tax Board, including all of its officers, employees, and agents (hereafter "the board"),

shall comply with all of the following procedures and requirements with respect to the administration of personal income taxes:

(a) The board shall not issue any lien or levy except pursuant to a court order issued upon proof submitted by the board, with the taxpayer present at the court hearing, that the taxpayer was provided with complete information and cooperation necessary to resolve the tax dispute.

(b) Notwithstanding Section 19008, the board shall allow an individual or fiduciary to enter into installment payment agreements that do not cause a taxpayer's income to be reduced below the average standard of living in the county of the taxpayer's residence.

(c) In a case of a dissolution of marriage or a partnership, all tax disputes shall be resolved with all parties present, including all present and former partners that are connected with the dispute unless there is a reasonable excuse for an absence.

(d) Unless the taxpayer provides written consent otherwise, or the auditor no longer works for the board, the board's auditor who commences an audit or investigation shall be required to complete that audit or investigation through final resolution.

(e) The board shall maintain all of the

taxpayer's records within the board's branch office that is closest to the taxpayer's home or business location. Upon the making of a reasonable request, the taxpayer shall be provided with full access to those records.

(f) Notwithstanding Sections 19050 and 19057, or any other law, there shall be no presumption that any notice or letter mailed by the board has been delivered to the taxpayer. All notices, letters, or other correspondence concerning deficiency assessments, liens, levies, and other important tax matters shall be sent by the board only by registered or certified mail. Upon receiving that mail, the taxpayer may require the board, at the board's cost, to provide the taxpayer with any and all records pertaining to the taxpayer that are in the board's possession.

(g) Except in the case of fraud, the board shall remove any tax lien within 60 to 90 days after the tax dispute to which the lien relates has been resolved.

(h) The board shall take all steps necessary, including the revision of regulations, rules, instructions, tax procedures, and forms, to ensure that taxpayers with the educational level equivalent to the 12th grade can understand and comply with the tax system.

(i) The board shall not add interest or penalties to a taxpayer's tax liability in the case of any

error or delay in making a deficiency assessment if that error or delay is attributable in whole or in part to the board, or any officer or employee of the board, including any error or delay due to illness, downtime on computers, lack of agents, power disruptions, or natural disasters.

(j) A taxpayer may file a petition, with any court with jurisdiction in the county in which the taxpayer resides, requesting that an open public hearing be granted in order to ascertain whether the board's actions with regard to the taxpayer are proper. The open public hearing may be requested by the taxpayer to be held by a court of law, a public commission, a consumer action group, or the news media.

(k) The board is required to know and understand all income tax laws it administers and all of its procedures, and shall provide a taxpayer all information, including a correct explanation of those tax laws and procedures as they relate to any tax dispute with the taxpayer.

(l) The board is prohibited from delaying any tax audit or proceeding to increase tax liability, interest, or penalties.

(m) Notwithstanding Sections 19203 and 19221, the amount of any judgment constitutes a lien only on that portion of the taxpayer's property necessary to satisfy

the judgment, and the board is prohibited from attaching or seizing any of the taxpayer's property to the extent that the fair market value of the taxpayer's property exceeds the amount of that judgment.

22004. All state and local courts in this state shall have jurisdiction and are required to preside over all matters brought before those courts pursuant to this act.