

#39.30

4/28/72

Memorandum 72-33

Subject: Study 39.30 - Employees' Earnings Protection Law

A copy of the latest amended version of Senate Bill 88 is attached to the First Supplement to Memorandum 72-33.

The following additional amendments to the bill are suggested by the staff. Most of the amendments are to deal with problems identified by the Franchise Tax Board.

AMENDMENT 1

On page 27, line 27, after "termination", insert:
except that the order shall automatically terminate one year after the employee is no longer employed by the employer

AMENDMENT 2

On page 32, strike out lines 33 and 34, and insert:
723.075. (a) This section applies to any withholding order for taxes issued under this article.

AMENDMENT 3

On page 33, line 8, after "notice", insert:
except that immediate delivery shall be made where a jeopardy withholding order for taxes has been served

AMENDMENT 4

On page 34, line 32, after the period, insert:
Together with the temporary earnings holding order, the state shall serve upon the employer an additional copy of the order and a notice informing the taxpayer of the effect of the order and of his right to remedies provided in this

chapter. Upon receipt of the order, the employer shall deliver to the taxpayer a copy of the order and notice. If the taxpayer is no longer employed by the employer and the employer does not owe him any earnings, the employer is not required to make such delivery.

AMENDMENT 5

On page 35, line 25, after "face," insert:
is a withholding order for taxes that

AMENDMENT 6

On page 35, line 36, after "full", insert:
or the order is withdrawn except that the order shall automatically terminate one year after the employee is no longer employed by the employer

AMENDMENT 7

On page 36, line 10, after "prepaid", insert:
, or by any authorized state employee

AMENDMENT 8

On page 40, line 23, strike out "debtor" and insert:
creditor

AMENDMENT 9

On page 40, line 23, after "days", insert:
(Saturday, Sunday, and holidays excepted)

AMENDMENT 10

On page 40, line 26, after "days", insert:
(Saturday, Sunday, and holidays excepted)

Respectfully submitted,

John H. DeMouilly
Executive Secretary