



OFFICE OF THE GOVERNOR

SEP 29 2016

To the Members of the California State Senate:

I am returning Senate Bill 526 without my signature.

This bill allows a court, in a proceeding for the dissolution of marriage, to assign complete income tax liability to one party.

I am concerned this bill goes too far by changing the long-standing policy of joint and several liability, which holds that two married persons are responsible for the full tax in a given year and that each spouse is responsible for the tax liability on whatever income he or she individually earns.

Under existing law, an unknowing spouse can already be granted relief from tax liability if the other spouse failed to report income, reported income improperly, or claimed improper deductions or credit. I think that is sufficient.

Sincerely,

A handwritten signature in black ink that reads "Edmund G. Brown Jr." with a large, sweeping flourish at the end.

Edmund G. Brown Jr.