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

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.

- 0 -