



OFFICE OF THE GOVERNOR

OCT 02 2017

To the Members of the California State Senate:

I am returning Senate Bill 11 without my signature.

This bill waives interest and penalties automatically for a taxpayer's failure to pay due taxes because of website system failure at the Department of Tax and Fee Administration or State Board of Equalization.

The Department and Board already have an existing mechanism to relieve taxpayers of unwarranted interest and penalties due to website disruption. Therefore, this bill is unnecessary.

Sincerely,


Edmund G. Brown Jr.