



LEGISLATIVE INTENT SERVICE, INC.

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Revenue and Taxation Code § 6936 – Compiled June 2011

Our review of the annotated history reveals the following legislative history (every “c.” below represents a separate legislative bill):

Prior History:

- Former uncodified § 31, added **1933**, c. 1020; amended **1939**, c. 679
- Former uncodified § 29, added **1935**, c. 361; amended and renumbered as former uncodified § 25 by **1937**, c. 683; amended **1939**, c. 677

Added: 1941, c. 36

Amended:

- **1975**, c. 661: increased the interest rate from 6% to 12%.
- **1981x**, c. 5x: substituted “adjusted annual rate established pursuant to Section 19269” for “rate of 12 percent per annum”.
- **1983x**, c. 10x: inserted “and by the method” preceding “established pursuant to Section 19269”.
- **1984**, c. 930: substituted “modified adjusted rate per annum established pursuant to Section 6591.5” for “adjusted annual rate and by the method established pursuant to Section 19269”.
- **1984**, c. 1020: Unsure, but may have protected c. 930 from being chaptered out.
- **1991**, c. 85: in the first sentence, substituted “a rate equal to the average of the bond equivalent rates of the 13-week treasury bills auctioned during the period for which interest is paid” for “the modified adjusted rate per annum established pursuant to Section 6591.5”; and in second sentence inserted “Interest shall be paid”.
- **1991**, c. 236: substituted “the modified adjusted” for “a”, and substituted “per annum established for overpayments pursuant to Section 6591.5” for “the average of the bond equivalent rates of the 13-week treasury bills auctioned during the period for which interest is paid. Interest shall be paid”.

13 bills affected this section.

Perhaps your review of the above annotations will help you eliminate some of the bills as not relevant to your research focus within the statute.

Tracing Statutory Language:

- Research fees can be minimized by ordering only the bills that affected specific subdivisions or phrases of interest to you.
- Changes to statutes can sometimes be determined by the annotations provided by Deering’s, Westlaw, and Lexis.

- **If annotations are not available**, one strategy is to look at each chaptered law noted above to observe the changes. **Another strategy** is to retain us to *trace* your language and report our findings back to you.

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