



LEGISLATIVE INTENT SERVICE, INC.

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Revenue and Taxation Code § 96.31 – Compiled May 2011

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

Prior History: Former R&T § 97.65, added 1985, c. 112; amended 1986, c. 1457
Added: 1994, c. 1167
Amended: 2010, c. 223

Four bills affected this section.

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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