



BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of }  
L. M. CAHILL }

In the Matter of the Appeal of  
R. M. CAHILL

Appearances:

For Appellant: L. M. Cahill, Attorney at Law.

For Respondent: W. M. Walsh, Assistant Franchise Tax Commissioner, Crawford H. Thomas, Assistant Tax Counsel.

O P I N I O N

These appeals are made pursuant to Section 19 of the Personal Income Tax Act (Chapter 329, Statutes of 1935, as amended) from the action of the Franchise Tax Commissioner in overruling the protests of L. M. Cahill and R. M. Cahill to proposed assessments of additional tax in the amounts of \$11.83 and \$9.48, respectively, for the taxable year ended December 31, 1937.

Section 19 of the Personal Income Tax Act was amended in 1939 (Stats. 1939, p. 2557) to increase from three to four years the period within which notice of a proposed assessment of additional tax might be mailed under that Section. On the effective date of the amendment, July 25, 1939, the three-year period prescribed by the Act as originally adopted in 1935 had not yet run as respects the proposed assessments here in question. Notices of the proposed assessments were mailed to the taxpayers on February 27, 1942. The notices were, accordingly, not mailed within the three-year period originally provided but were mailed within the four-year period specified by the 1939 amendment.

The Appellants contend that the three-year period in effect at the time liability for the asserted taxes arose is applicable and that the notices of the proposed assessments were not, accordingly, mailed within the time required by law. For the reasons set forth in our opinion in the Appeal of C. L. Duncan (March 9, 1944) we hold that the four-year period provided by the 1939 amendment governs and that the notices were mailed within the prescribed time.

O R D E R

Appeals of L. M. Cahill and R. M. Cahill

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protests of L. M. Cahill and R. M. Cahill to proposed assessments of additional personal income tax in the amounts of \$11.83 and \$9.48, respectively, for the taxable year ended December 31, 1937, pursuant to Chapter 329, Statutes of 1935, as amended, be and the same is hereby sustained.

Done at Sacramento, California, this 19th day of July, 1944, by the State Board of Equalization.

R. E. Collins, Chairman  
Wm. G. Bonelli, Member  
J. H. Quinn, Member

ATTEST: Dixwell L. Pierce, Secretary