

# close business california

**close business california** is a multifaceted process that involves understanding the various legal, financial, and procedural steps necessary to wind down a business in the state of California. Whether you are a sole proprietor, a partnership, or a corporation, navigating the complexities of business closure can be daunting. This article will provide a comprehensive guide on how to close a business in California, covering essential topics such as legal requirements, financial obligations, steps for dissolution, and the potential impact on employees and creditors. Additionally, we will explore key considerations that business owners should keep in mind during this process.

- Introduction
- Understanding the Legal Framework
- Steps to Close a Business in California
- Financial Considerations
- Employee and Creditor Impact
- Post-Closure Considerations
- Conclusion
- FAQ

## Understanding the Legal Framework

Closing a business in California requires adherence to specific legal guidelines that vary based on the business structure. The legal framework governing business dissolution includes state laws, federal regulations, and local ordinances. It is crucial for business owners to familiarize themselves with these regulations to ensure a smooth closure process.

## Types of Business Structures

California recognizes several types of business structures, each with unique closure procedures:

- **Sole Proprietorship:** Typically the simplest form; owners can close their business by stopping operations, but should cancel any necessary permits or licenses.
- **Partnership:** Requires agreement among partners to dissolve the business, often involving formal documentation.
- **Corporation:** Must follow specific state statutes, including filing articles of dissolution with

the Secretary of State.

- **Limited Liability Company (LLC):** Similar to corporations, LLCs must file dissolution paperwork and settle any outstanding obligations.

## State and Federal Regulations

Understanding the regulations set forth by the California Secretary of State and federal authorities is imperative. Each business type has particular forms to fill out, fees to pay, and timelines to follow. Additionally, tax obligations must be settled with the California Franchise Tax Board and the IRS to avoid penalties.

## Steps to Close a Business in California

The process of closing a business in California involves several methodical steps, ensuring that all legal and financial responsibilities are addressed.

### Step-by-Step Closure Process

1. **Notify Stakeholders:** Inform employees, suppliers, and customers regarding the impending closure to manage expectations.
2. **Settle Debts:** Pay off all business debts and obligations, including loans, leases, and outstanding vendor payments.
3. **Cancel Licenses and Permits:** Officially cancel any business permits, licenses, and registrations with state and local agencies.
4. **File Dissolution Documents:** Complete and file the necessary dissolution documents with the California Secretary of State.
5. **Notify the IRS:** File a final tax return and indicate that it is a “final return” for the business.

## Financial Considerations

Financial obligations play a significant role in the closure process. Business owners must ensure all financial matters are resolved before finalizing the closure.

## **Tax Obligations**

Tax liabilities must be carefully assessed. Business owners should consult with a tax professional to determine any outstanding state and federal tax obligations. This includes income tax, sales tax, and payroll taxes, which must be settled before dissolution.

## **Distribution of Assets**

After settling debts, the remaining assets of the business must be distributed among owners, partners, or shareholders according to the business structure and ownership agreements. This process must be conducted fairly and legally to avoid disputes.

## **Employee and Creditor Impact**

The closure of a business can significantly impact employees and creditors. Understanding these impacts is crucial for a responsible closure.

### **Employee Considerations**

Employees should be notified well in advance of the closure. It is important to provide information regarding final paychecks, benefits, and any severance packages that may be applicable. Additionally, understanding the implications of closures on unemployment benefits is essential for employees.

### **Creditor Notifications**

Creditors must be informed of the business closure as part of the dissolution process. This includes settling any outstanding debts and addressing claims in a timely manner to avoid legal repercussions.

## **Post-Closure Considerations**

After the business has been officially closed, there are several post-closure considerations that owners should keep in mind.

### **Record Keeping**

It is advisable to keep all business records for a period of at least seven years following the closure. This includes financial statements, tax returns, and any correspondence with employees and creditors.

## **Future Business Ventures**

Business owners should consider how the closure may impact future business endeavors. Maintaining a positive reputation and good relationships with former employees, suppliers, and customers can be beneficial for future projects.

## **Conclusion**

Navigating the process to close a business in California involves thorough planning, awareness of legal obligations, and effective communication with all stakeholders. By following the outlined steps and addressing financial considerations, business owners can ensure a smooth transition during this challenging time. Understanding the implications for employees and creditors further aids in responsible closure practices, ultimately paving the way for potential future business opportunities.

### **Q: What is the first step in closing a business in California?**

A: The first step in closing a business in California is to notify all stakeholders, including employees, creditors, and customers, about the impending closure. This helps manage expectations and allows for a smoother transition.

### **Q: Do I need to file any documents to close my LLC in California?**

A: Yes, if you are closing an LLC in California, you must file the Articles of Dissolution with the California Secretary of State and settle any outstanding debts and obligations.

### **Q: How do I handle employee pay during the closure process?**

A: Employees should be informed about their final paychecks, benefits, and any severance packages. California law requires employers to pay all wages due at the time of termination.

### **Q: Are there tax implications when closing a business in California?**

A: Yes, there are tax implications when closing a business. It is important to file final tax returns and settle any outstanding tax liabilities with both the California Franchise Tax Board and the IRS.

### **Q: What happens to the business assets after closure?**

A: After closure, business assets must be distributed among the owners or partners according to the ownership agreements and after all debts have been settled.

## **Q: How long should I keep business records after closing?**

A: It is advisable to keep business records for at least seven years after closing, including financial statements and tax returns, in case of any future inquiries or audits.

## **Q: Can I reopen a closed business in California?**

A: Yes, you can reopen a closed business in California, but you may need to file new permits and licenses and ensure compliance with current regulations.

## **Q: What are the consequences of not properly closing a business?**

A: Failing to properly close a business can result in ongoing tax liabilities, potential legal action from creditors, and difficulties in starting future business ventures.

## **Q: Should I consult a lawyer when closing my business?**

A: Yes, consulting a lawyer can provide valuable guidance through the closure process, ensuring compliance with legal requirements and protecting your interests.

## **Q: What if I have unpaid debts when closing my business?**

A: If you have unpaid debts, it's crucial to address them during the closure process. You may need to negotiate with creditors and ensure that all obligations are settled to avoid legal issues.

## **[Close Business California](#)**

Find other PDF articles:

<https://ns2.kelisto.es/gacor1-06/pdf?ID=uNg47-1342&title=big-ideas-math-geometry-answer-key.pdf>

**close business california:** *Weekly Statistical Sugar Trade Journal* , 1920

**close business california:** **The Codes of California as Amended and in Force at the Close of the Thirty-sixth Session of the Legislature, 1905 ...** California, 1906

**close business california:** *California. Court of Appeal (2nd Appellate District). Records and Briefs* California (State)., Received document entitled: APPENDIX OF EXHIBITS IN SUPPORT OF PETITION FOR WRIT

**close business california:** **California. Court of Appeal (6th Appellate District). Records and Briefs** California (State)., Number of Exhibits: 5

**close business california:** **Marsh's California Corporation Law** Harold Marsh, R. Roy

Finkle, Larry W. Sonsini, 1999-12-01 This authoritative research tool covers all aspects of California corporate law and practice, providing clear, reliable guidance to the laws, legislative history, and major case law holdings, as well as the authors' well-known expertise and advice on approaching and understanding key corporate transactions. There is no better source on how to handle all key corporate transactions, from corporate formation and governance to takeovers and bankruptcies. Completely current, there is full coverage and insightful, expert analysis of all the critical new issues affecting California corporate law practice, including: What are the various business entities available in California? What are the methods and issues involved in forming those entities? What are the particular benefits of, and restrictions on, using a Limited Liability Company in California? What are the issues involved in financing a California corporation? What are the fiduciary duties imposed upon directors, officers, and controlling shareholders of California corporations? How do you provide notice and hold meetings of directors and shareholders of California corporations? What are the restrictions imposed upon officers and directors in the operation of California corporations? Under what circumstances can a California corporation pay a dividend or make a distribution of property to its shareholders? What are the issues involved in acquiring California corporations, whether by merger, purchase of stock, or purchase of assets? How and under what circumstances can a California corporation be dissolved? What are the issues and requirements faced by a foreign corporation conducting business in California?

**close business california:** *The Magazine of Wall Street* , 1929

**close business california:** Strategic Marketing in Fragile Economic Conditions Samanta, Irene, 2014-06-30 This book provides relevant theoretical frameworks and the latest empirical research findings relating to consumer confidence, marketing strategies, and the influence of trust during a time of economic crisis--Provided by publisher.

**close business california:** **United States Investor** , 1917

**close business california:** **Federal Register** , 2002-10

**close business california:** *The Commercial and Financial Chronicle* , 1899

**close business california:** *Tax-exempt Foundations and Charitable Trusts* United States. Congress. House. Select Committee on Small Business, 1962

**close business california:** **Tax-exempt Foundations and Charitable Trusts, Their Impact on Our Economy** United States. Congress. House. Select Committee on Small Business, 1967

**close business california:** **Consumption Tax Options for California** Alan J. Auerbach, 2011

**close business california:** **The Co-operative Journal** , 1911

**close business california:** **From Caligari to California** Ursula Hardt, 1996-12 A biography of the famed German film producer whose successes such as *The Cabinet of Dr. Caligari* and *The Blue Angel* have become industry classics. Hardt traces Pommer's work from the pre-Hitler days of the Ufa studio, his emigration to the US in 1933, his battle to establish himself in the Hollywood milieu, his political struggles as motion Picture Control Officer of the US Military during 1946-1949 as he tried to rebuild Germany's film machinery, and ultimately documents Pommer's survival as one of the major producers of the era. Includes photographs and film index appendices. Paper edition (unseen), \$19.95. Annotation copyright by Book News, Inc., Portland, OR

**close business california:** **The Millionaire Was a Soviet Mole** Harvey Klehr, 2019-07-16 By the time he died under mysterious circumstances in Paris in 1979 at the age of sixty, David Karr had reinvented himself numerous times. His remarkable American journey encompassed many different worlds—from Communist newspapers to the Office of War Information, from muckraking columnist to public relations flack, from corporate raider to corporate executive, from moviemaker to hotel executive, from international businessman to Soviet asset. Once denounced on the floor of the Senate by Joseph McCarthy, he became a trusted adviser to Sargent Shriver, Scoop Jackson, and Jerry Brown. As a New York businessman Karr orchestrated a series of corporate takeovers, using a variety of unscrupulous tactics. With virtually no business experience, he became CEO of Fairbanks Whitney, a major defense contractor, only to be quickly ousted by outraged stockholders. After settling in Paris, he arranged the building of the first Western hotel in Moscow, obtained North

American rights to the marketing of the 1980 Moscow Olympics mascot, and won the contract to sell Olympic commemorative coins. Karr died suddenly and mysteriously in 1979. The French press exploded with claims he had been murdered, naming the KGB, CIA, Mossad, and Mafia as suspects. A British journalist later accused him of plotting with Aristotle Onassis to assassinate Robert Kennedy on behalf of the PLO. With three ex-wives, one widow, five children, an outdated will, and millions of dollars in assets, Karr's estate took a decade to unravel. Based on extensive archival research and numerous interviews, *The Millionaire Was a Soviet Mole* aims to unravel the perplexing question of whose side he was on during his tumultuous career.

**close business california:** Hennessy V. Hennessy , 1978

**close business california:** Indicator and National Journal of Insurance , 1907

**close business california:** **A History of California and an Extended History of Los Angeles and Environs** James Miller Guinn, 1915

**close business california:** **California. Court of Appeal (1st Appellate District). Records and Briefs** California (State).,

## Related to close business california

**CLOSE Definition & Meaning - Merriam-Webster** close, end, conclude, finish, complete, terminate mean to bring or come to a stopping point or limit. close usually implies that something has been in some way open as

**CLOSE | English meaning - Cambridge Dictionary** CLOSE definition: 1. to change from being open to not being open, or to cause something to do this: 2. When a shop. Learn more

**CLOSE definition and meaning | Collins English Dictionary** The close of a period of time or an activity is the end of it. To bring or draw something to a close means to end it

**close** Definition of close 1 verb from the Oxford Advanced Learner's Dictionary. [transitive, intransitive] close (something) to put something into a position so that it covers an opening; to get into this

**Close: Definition, Meaning, and Examples -** As an adjective, "close" describes something located or occurring nearby, either in terms of physical space or temporal proximity. "Close" also refers to strong emotional bonds or

**close - definition and meaning - Wordnik** [Middle English clos, closed, from Old French, from Latin clausus, past participle of claudere, to close. V., from Middle English closen, from Old French clore, clos-, from Latin claudere.]

**American Heritage Dictionary Entry: close** These adjectives mean not far from another in space, time, or relationship: an airport close to town; her immediate family; his nearest relative; the proximate neighborhood

**close - Wiktionary, the free dictionary** 5 days ago close (third-person singular simple present closes, present participle closing, simple past and past participle closed) (physical) To remove or block an opening, gap or passage

**What does CClose mean? -** The Close surname appeared 9,474 times in the 2010 census and if you were to sample 100,000 people in the United States, approximately 3 would have the surname Close

**CLOSE - Meaning & Translations | Collins English Dictionary** Master the word "CLOSE" in English: definitions, translations, synonyms, pronunciations, examples, and grammar insights - all in one complete resource

**CLOSE Definition & Meaning - Merriam-Webster** close, end, conclude, finish, complete, terminate mean to bring or come to a stopping point or limit. close usually implies that something has been in some way open as well

**CLOSE | English meaning - Cambridge Dictionary** CLOSE definition: 1. to change from being open to not being open, or to cause something to do this: 2. When a shop. Learn more

**CLOSE definition and meaning | Collins English Dictionary** The close of a period of time or an activity is the end of it. To bring or draw something to a close means to end it

**close** Definition of close 1 verb from the Oxford Advanced Learner's Dictionary. [transitive, intransitive] close (something) to put something into a position so that it covers an opening; to get into this

**Close: Definition, Meaning, and Examples -** As an adjective, "close" describes something located or occurring nearby, either in terms of physical space or temporal proximity. "Close" also refers to strong emotional bonds or

**close - definition and meaning - Wordnik** [Middle English clos, closed, from Old French, from Latin clausus, past participle of claudere, to close. V., from Middle English closen, from Old French clore, clos-, from Latin claudere.]

**American Heritage Dictionary Entry: close** These adjectives mean not far from another in space, time, or relationship: an airport close to town; her immediate family; his nearest relative; the proximate neighborhood

**close - Wiktionary, the free dictionary** 5 days ago close (third-person singular simple present closes, present participle closing, simple past and past participle closed) (physical) To remove or block an opening, gap or passage

**What does CClose mean?** - The Close surname appeared 9,474 times in the 2010 census and if you were to sample 100,000 people in the United States, approximately 3 would have the surname Close

**CLOSE - Meaning & Translations | Collins English Dictionary** Master the word "CLOSE" in English: definitions, translations, synonyms, pronunciations, examples, and grammar insights - all in one complete resource

**CLOSE Definition & Meaning - Merriam-Webster** close, end, conclude, finish, complete, terminate mean to bring or come to a stopping point or limit. close usually implies that something has been in some way open as

**CLOSE | English meaning - Cambridge Dictionary** CLOSE definition: 1. to change from being open to not being open, or to cause something to do this: 2. When a shop. Learn more

**CLOSE definition and meaning | Collins English Dictionary** The close of a period of time or an activity is the end of it. To bring or draw something to a close means to end it

**close** Definition of close 1 verb from the Oxford Advanced Learner's Dictionary. [transitive, intransitive] close (something) to put something into a position so that it covers an opening; to get into this

**Close: Definition, Meaning, and Examples -** As an adjective, "close" describes something located or occurring nearby, either in terms of physical space or temporal proximity. "Close" also refers to strong emotional bonds or

**close - definition and meaning - Wordnik** [Middle English clos, closed, from Old French, from Latin clausus, past participle of claudere, to close. V., from Middle English closen, from Old French clore, clos-, from Latin claudere.]

**American Heritage Dictionary Entry: close** These adjectives mean not far from another in space, time, or relationship: an airport close to town; her immediate family; his nearest relative; the proximate neighborhood

**close - Wiktionary, the free dictionary** 5 days ago close (third-person singular simple present closes, present participle closing, simple past and past participle closed) (physical) To remove or block an opening, gap or passage

**What does CClose mean?** - The Close surname appeared 9,474 times in the 2010 census and if you were to sample 100,000 people in the United States, approximately 3 would have the surname Close

**CLOSE - Meaning & Translations | Collins English Dictionary** Master the word "CLOSE" in English: definitions, translations, synonyms, pronunciations, examples, and grammar insights - all in one complete resource

**CLOSE Definition & Meaning - Merriam-Webster** close, end, conclude, finish, complete, terminate mean to bring or come to a stopping point or limit. close usually implies that something has been in some way open as

**CLOSE | English meaning - Cambridge Dictionary** CLOSE definition: 1. to change from being



open to not being open, or to cause something to do this: 2. When a shop. Learn more

**CLOSE definition and meaning | Collins English Dictionary** The close of a period of time or an activity is the end of it. To bring or draw something to a close means to end it

**close** Definition of close 1 verb from the Oxford Advanced Learner's Dictionary. [transitive, intransitive] close (something) to put something into a position so that it covers an opening; to get into this

**Close: Definition, Meaning, and Examples -** As an adjective, "close" describes something located or occurring nearby, either in terms of physical space or temporal proximity. "Close" also refers to strong emotional bonds or

**close - definition and meaning - Wordnik** [Middle English clos, closed, from Old French, from Latin clausus, past participle of claudere, to close. V., from Middle English closen, from Old French clore, clos-, from Latin claudere.]

**American Heritage Dictionary Entry: close** These adjectives mean not far from another in space, time, or relationship: an airport close to town; her immediate family; his nearest relative; the proximate neighborhood

**close - Wiktionary, the free dictionary** 5 days ago close (third-person singular simple present closes, present participle closing, simple past and past participle closed) (physical) To remove or block an opening, gap or passage

**What does CClose mean? -** The Close surname appeared 9,474 times in the 2010 census and if you were to sample 100,000 people in the United States, approximately 3 would have the surname Close

**CLOSE - Meaning & Translations | Collins English Dictionary** Master the word "CLOSE" in English: definitions, translations, synonyms, pronunciations, examples, and grammar insights - all in one complete resource

**CLOSE Definition & Meaning - Merriam-Webster** close, end, conclude, finish, complete, terminate mean to bring or come to a stopping point or limit. close usually implies that something has been in some way open as

**CLOSE | English meaning - Cambridge Dictionary** CLOSE definition: 1. to change from being open to not being open, or to cause something to do this: 2. When a shop. Learn more

**CLOSE definition and meaning | Collins English Dictionary** The close of a period of time or an activity is the end of it. To bring or draw something to a close means to end it

**close** Definition of close 1 verb from the Oxford Advanced Learner's Dictionary. [transitive, intransitive] close (something) to put something into a position so that it covers an opening; to get into this

**Close: Definition, Meaning, and Examples -** As an adjective, "close" describes something located or occurring nearby, either in terms of physical space or temporal proximity. "Close" also refers to strong emotional bonds or

**close - definition and meaning - Wordnik** [Middle English clos, closed, from Old French, from Latin clausus, past participle of claudere, to close. V., from Middle English closen, from Old French clore, clos-, from Latin claudere.]

**American Heritage Dictionary Entry: close** These adjectives mean not far from another in space, time, or relationship: an airport close to town; her immediate family; his nearest relative; the proximate neighborhood

**close - Wiktionary, the free dictionary** 5 days ago close (third-person singular simple present closes, present participle closing, simple past and past participle closed) (physical) To remove or block an opening, gap or passage

**What does CClose mean? -** The Close surname appeared 9,474 times in the 2010 census and if you were to sample 100,000 people in the United States, approximately 3 would have the surname Close

**CLOSE - Meaning & Translations | Collins English Dictionary** Master the word "CLOSE" in English: definitions, translations, synonyms, pronunciations, examples, and grammar insights - all in one complete resource

**CLOSE Definition & Meaning - Merriam-Webster** close, end, conclude, finish, complete,

terminate mean to bring or come to a stopping point or limit. close usually implies that something has been in some way open as well

**CLOSE | English meaning - Cambridge Dictionary** CLOSE definition: 1. to change from being open to not being open, or to cause something to do this: 2. When a shop. Learn more

**CLOSE definition and meaning | Collins English Dictionary** The close of a period of time or an activity is the end of it. To bring or draw something to a close means to end it

**close** Definition of close 1 verb from the Oxford Advanced Learner's Dictionary. [transitive, intransitive] close (something) to put something into a position so that it covers an opening; to get into this

**Close: Definition, Meaning, and Examples -** As an adjective, "close" describes something located or occurring nearby, either in terms of physical space or temporal proximity. "Close" also refers to strong emotional bonds or

**close - definition and meaning - Wordnik** [Middle English clos, closed, from Old French, from Latin clausus, past participle of claudere, to close. V., from Middle English closen, from Old French clore, clos-, from Latin claudere.]

**American Heritage Dictionary Entry: close** These adjectives mean not far from another in space, time, or relationship: an airport close to town; her immediate family; his nearest relative; the proximate neighborhood

**close - Wiktionary, the free dictionary** 5 days ago close (third-person singular simple present closes, present participle closing, simple past and past participle closed) (physical) To remove or block an opening, gap or passage

**What does CClose mean? -** The Close surname appeared 9,474 times in the 2010 census and if you were to sample 100,000 people in the United States, approximately 3 would have the surname Close

**CLOSE - Meaning & Translations | Collins English Dictionary** Master the word "CLOSE" in English: definitions, translations, synonyms, pronunciations, examples, and grammar insights - all in one complete resource

**CLOSE Definition & Meaning - Merriam-Webster** close, end, conclude, finish, complete, terminate mean to bring or come to a stopping point or limit. close usually implies that something has been in some way open as

**CLOSE | English meaning - Cambridge Dictionary** CLOSE definition: 1. to change from being open to not being open, or to cause something to do this: 2. When a shop. Learn more

**CLOSE definition and meaning | Collins English Dictionary** The close of a period of time or an activity is the end of it. To bring or draw something to a close means to end it

**close** Definition of close 1 verb from the Oxford Advanced Learner's Dictionary. [transitive, intransitive] close (something) to put something into a position so that it covers an opening; to get into this

**Close: Definition, Meaning, and Examples -** As an adjective, "close" describes something located or occurring nearby, either in terms of physical space or temporal proximity. "Close" also refers to strong emotional bonds or

**close - definition and meaning - Wordnik** [Middle English clos, closed, from Old French, from Latin clausus, past participle of claudere, to close. V., from Middle English closen, from Old French clore, clos-, from Latin claudere.]

**American Heritage Dictionary Entry: close** These adjectives mean not far from another in space, time, or relationship: an airport close to town; her immediate family; his nearest relative; the proximate neighborhood

**close - Wiktionary, the free dictionary** 5 days ago close (third-person singular simple present closes, present participle closing, simple past and past participle closed) (physical) To remove or block an opening, gap or passage

**What does CClose mean? -** The Close surname appeared 9,474 times in the 2010 census and if you were to sample 100,000 people in the United States, approximately 3 would have the surname Close

**CLOSE - Meaning & Translations | Collins English Dictionary** Master the word "CLOSE" in

English: definitions, translations, synonyms, pronunciations, examples, and grammar insights - all in one complete resource

## Related to close business california

**'Cannot do business in the state of California': Gas prices could hit \$8/gallon as two refineries shut down.** (14don MSN) 'Cannot do business in the state of California': Gas prices could hit \$8/gallon as two refineries shut down. We adhere to strict standards of editorial integrity to help you make decisions with

**'Cannot do business in the state of California': Gas prices could hit \$8/gallon as two refineries shut down.** (14don MSN) 'Cannot do business in the state of California': Gas prices could hit \$8/gallon as two refineries shut down. We adhere to strict standards of editorial integrity to help you make decisions with

**Government shutdown 2025: How Yosemite and major California parks are impacted** (1don MSN) National parks are providing bare-bone services with skeleton crews on the first day of the federal government's partial

**Government shutdown 2025: How Yosemite and major California parks are impacted** (1don MSN) National parks are providing bare-bone services with skeleton crews on the first day of the federal government's partial

**Trump's tariffs are devastating the Halloween industry** (13hon MSN) Chris Zephro's warehouse full of latex masks, "Saw" movie props, and zombie apocalypse games is a testament to his love of horror

**Trump's tariffs are devastating the Halloween industry** (13hon MSN) Chris Zephro's warehouse full of latex masks, "Saw" movie props, and zombie apocalypse games is a testament to his love of horror

**Meet the new oil industry leader navigating California's transition** (27d) MULLER'S MOMENT: Jodie Muller has taken the reins of California's powerful oil industry trade group just as lawmakers enter a sprint to avert two refinery closures and extend the state's signature

**Meet the new oil industry leader navigating California's transition** (27d) MULLER'S MOMENT: Jodie Muller has taken the reins of California's powerful oil industry trade group just as lawmakers enter a sprint to avert two refinery closures and extend the state's signature

**Are California's tax loopholes and rebates good business or questionable kickbacks?** (12d) Overall, California's tax expenditures reduce revenues by more than \$100 billion a year, roughly equivalent to 50% of the

**Are California's tax loopholes and rebates good business or questionable kickbacks?** (12d) Overall, California's tax expenditures reduce revenues by more than \$100 billion a year, roughly equivalent to 50% of the

**Another roadside casino between California and Vegas closes for years** (SFGate26d) Another casino is closing indefinitely on the California-Nevada border, marking the second hotel shuttered by Affinity Interactive in Primm in the last year. Last week, the Clark County Commission

**Another roadside casino between California and Vegas closes for years** (SFGate26d) Another casino is closing indefinitely on the California-Nevada border, marking the second hotel shuttered by Affinity Interactive in Primm in the last year. Last week, the Clark County Commission

Back to Home: <https://ns2.kelisto.es>