

State Taxes Due On Nixon's Pay

Sacramento

Richard Nixon will have to pay California income tax on the president salary he received this year until his August 9 resignation.

A bill signed by Governor Ronald Reagan on September 20 declares that a Californian serving in elected office in Washington is considered a California resident for tax purposes.

The Franchise Tax Board, which administers California income tax law, declared last February 1 that the Nixons were not tax residents even though Mr. and Mrs. Nixon were voters and property owners in the state.

The board held that the Nixons were not tax residents because they were out of state for more than a

"temporary or transitory purpose."

Despite its ruling, the board announced in April that the Nixons would have to file back tax returns as nonresidents for the years 1969-73.

The Nixons paid more than \$5000 in back state personal income taxes and interest on income earned in California.

The new law applies also to California's two U.S. senators, its 43 representatives and any Californian holding a presidential appointment requiring confirmation by the Senate.

That could include Caspar W. Weinberger, secretary of Health, Education and Welfare, and Leonard Firestone, the ambassador to Belgium.

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