

# State of California

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**Legislative Change No.****00-11**Bill Number: AB 2871Author: CorreaChapter Number: 00-105

Laws Affecting Franchise Tax Board:

Revenue and Taxation Code Section 17053.80Date Filed with the Secretary of the State: July 10, 2000SUBJECT: Long-Term Care Caregiver Credit

**Assembly Bill 2871 (Correa), as enacted on July 10th, 2000, was chaptered out by AB 511 (Stats. 2000, Ch. 107). Thus, Revenue and Taxation Code Section 17053.80 as amended by AB 511, not as amended by this act, is law. AB 2871 would have made the following changes to California law:**

Section 17053.80 of the Revenue and Taxation Code is added and repealed.

This act provides a \$500 non-refundable long-term caregiver credit for each applicable individual for whom the taxpayer provides long-term care. An applicable individual may be the taxpayer, spouse of the taxpayer, or a qualifying dependent who has been certified to have long-term care needs. The credit would not be allowed to married couples filing a joint return with adjusted gross income (AGI) of \$100,000 or more and to all other individuals with AGI of \$50,000 or more.

This provision would be effective immediately upon enactment and operative for taxable years beginning on or after January 1, 2000, and before January 1, 2005.

This act will not require any reports by the department to the Legislature.

Bureau Director

Johnnie Lou Rosas

Date

August 22, 2000