

# State of California

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## Legislative Change No.

**00-27**

Bill Number: AB 1799

Author: Baugh

Chapter Number: 00-630

Laws Affecting Franchise Tax Board:

Penal Code Section 4904 and Revenue and Taxation  
Section 17157

Date Filed with the Secretary of the State:

September 26, 2000

SUBJECT: Exclusion/Indemnification Received By Erroneously Convicted Persons

**Assembly Bill 1799 (Baugh), as enacted on September 26, 2000, made the following changes to California law:**

Section 4904 of the Penal Code is amended.

This act amends the section that requires the Board of Control (BOC), when an individual has been erroneously convicted and incarcerated for a crime, to recommend to the Legislature that an appropriation be made to indemnify the individual for the injury. This act specifies that the BOC recommend an appropriation of \$100 per day of incarceration served subsequent to the claimant's conviction.

This act provides that the appropriation shall not be treated as gross income to the claimant under the Revenue and Taxation Code.

Section 17157 of the Revenue and Taxation Code is added.

This section provides that any amount received by a claimant under Penal Code Section 4904 is excluded from gross income.

This act is effective January 1, 2001, and applies to any taxable years beginning on or after that date.

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

Bureau Director

Johnnie Lou Rosas

Date

October 4, 2000