REVISED ANALYSIS

Franchise Tax Board

Author:	Horton	Analyst:	LuAnna Hass	Bill Number:	AB 1433
Related Bills:	See Legislative History	Telephone:	845-7478	Original Analysis Date	May 20, 2002
		Attorney:	Patrick Kusiak	Sponsor:	

SUBJECT: Military Service Members /Deferment of Collection of Tax/Interest

____ REVENUE ESTIMATE CHANGED.

____ FURTHER CONCERNS IDENTIFIED.

__X__ REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED May 20, 2002, STILL APPLIES.

__X__ OTHER - See comments below.

SUMMARY OF BILL

This bill would provide various civil protections and relief to military service members who are ordered to active federal or state military duty.

In addition, this bill would clarify that, with the exception of the provisions added by this bill to the Military and Veterans Code, the provisions of the Government Code govern various rights and benefits of state employees who are ordered into active military duty. This change would not be administered by the department and is not discussed in the analysis of the bill as amended May 20, 2002.

SUMMARY OF REVISION

The operative date contained in the department's analysis of the bill as amended May 20, 2002, is being revised below to reflect the correct interpretation. In the department's previous analysis the operative date was stated as January 1, 2003.

Except for this change, the remainder of the department's analysis still applies.

EFFECTIVE/OPERATIVE DATE

As an urgency measure, this bill would be effective and operative upon enactment, and specifies that qualification for the benefits and protections under this bill would be retroactive to September 11, 2001. However, the benefits and protections under this bill would only apply on a prospective basis.

POSITION

Pending.

LEGISLATVE STAFF CONTACT

LuAnna Hass	Brian Putler
Franchise Tax Board	Franchise Tax Board
845-7478	845-6333

Board Position:			Legislative Director	Date
____ S	____ NA	____ NP		
____ SA	____ O	____ NAR	**Brian Putler**	**6/13/02**
____ N	____ OUA	__X_ PENDING		