

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Vincent Analyst: Shona Adams-Mirrione Bill Number: SB 430

Related Bills: See Prior Analysis Telephone: 845-3380 Amended Date: 04-23-2001

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Animal Spaying Or Neutering Credit

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO _____.

REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED
February 21, 2001 STILL APPLIES.

OTHER - See comments below.

SUMMARY

This bill would provide a credit for spaying or neutering a cat or dog purchased or adopted by the taxpayer.

SUMMARY OF AMENDMENT

The April 23, 2001, amendment resolved the department's implementation consideration by providing a clear time frame within which the purchase or adoption of a cat or dog to be spayed or neutered by the taxpayer must occur for the costs of purchase or adoption to qualify for this credit.

Except for the resolved implementation consideration, the remainder of the department's analysis of the bill as introduced February 21, 2001, still applies.

POSITION

Neutral.

At its May 2, 2001, meeting, the Franchise Tax Board voted 2-0 to take a neutral position on this bill, with Annette Porini, on behalf of Member B. Timothy Gage, abstaining.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input checked="" type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Legislative Director

Date

Brian Putler

05/16/01

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