

## State of California

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### Legislative Change No.

**02-15**

Bill Number: SB 1660

Author: Scott

Chapter Number: 02-487

Laws Affecting Franchise Tax Board: Revenue and Taxation Code Sections 17052.2, 17053.37, 17053.84, 19283, 23637, 23684, and 24994.

Date Filed with the Secretary of the State: September 12, 2002.

**SUBJECT:** Teacher Retention Credit Technical/Joint Strike Fighter & Solar Energy Credits/Court Ordered Debt/Coordinate OID Rules with Franchise Tax

**Senate Bill 1660 (Scott), as enacted on September 12, 2002, made the following changes to California law:**

Section 17052.2 of the Revenue and Taxation Code is amended.

This act makes technical amendments to the Teacher Retention Credit to clarify what qualifies as "years of service" when computing the amount of the credit. This provision was chaptered out by AB 2065 (Oropeza, Stats. 2002, Ch. 488).

Sections 17053.37 and 23637 of the Revenue and Taxation Code are amended.

This act makes technical amendments to the Joint Strike Fighter Credit to clarify that certain labor costs may be included when computing the amount of the credit.

Sections 17053.84 and 23684 of the Revenue and Taxation Code are amended.

This act makes technical amendments to the Solar Energy System Credit to clarify that wind energy systems are eligible for the credit.

Section 19283 of the Revenue and Taxation Code is amended.

This act grants continuing authority to the Franchise Tax Board to collect court-ordered debt.

Section 24994 of the Revenue and Taxation Code is repealed.

This act repeals transition rules that ended in 1998 and are no longer needed.

This act is effective and operative on January 1, 2003.

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

Bureau Director

Date