

ANALYSIS OF ORIGINAL BILL

Franchise Tax Board

Author: Levine Analyst: Kristina E. North Bill Number: AB 2207

Related Bills: See Legislative History Telephone: 845-6978 Introduced Date: February 18, 2004

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: State Agencies Make Separate Breakdown Of San Fernando Valley In Preparation And Maintenance Of Any Statistical Analysis

SUMMARY

This bill would require state agencies to make a separate breakdown of the San Fernando Valley when preparing or maintaining any statistical analyses by city.

PURPOSE OF THE BILL

It appears that the purpose of this bill is to report gather information regarding San Fernando Valley separately.

EFFECTIVE/OPERATIVE DATE

This bill would be effective January 1, 2005, and would apply to statistical analyses prepared on and after that date.

POSITION

Pending.

ANALYSIS

STATE LAW

Current Government Code provisions require the Department of Finance, the State Department of Health Services, and the Department of Transportation to make a separate breakdown of the San Fernando Valley when preparing or maintaining any statistical analyses by city.

Under current state law, Franchise Tax Board (FTB) is not required to prepare, maintain, or report statistical data by city. FTB does prepare and maintain statistical analyses by county. Examples of some of the statistical analyses prepared and maintained by FTB are contained in the department's Annual Report. These statistical analyses include the 1) Median Adjusted Gross Income of Joint Returns by County, 2) Personal Income Tax Statistics, Comparison by County, 3) County Data by Adjusted Gross Income Class.

Board Position:

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Department Director

Date

Gerald H. Goldberg

3/18/04

THIS BILL

This bill would require state agencies to include a separate breakdown of the San Fernando Valley when preparing or maintaining any statistical analyses by city.

IMPLEMENTATION CONSIDERATIONS

FTB currently maintains data for statistical analyses and reports at a county level. Since FTB currently does not develop or maintain statistical data on a city level, FTB would have no statistical data to make a separate breakdown for the San Fernando Valley. However, if FTB were required to develop and maintain data on a city level, moderate programming, keying, and related costs could result.

LEGISLATIVE HISTORY

SB 1703 (Alarcon, 2003/2004) would require any state agency preparing or maintaining any statistical analyses by city to also make a separate breakdown of the San Fernando Valley. This bill is currently in the Senate Rules Committee.

OTHER STATES' INFORMATION

Florida, Illinois, Massachusetts, Michigan, Minnesota, and New York laws require most state agencies to prepare and maintain reports. Information regarding the preparation or maintenance of statistical data by city was not readily available on reporting requirements in these states.

The laws of these states were reviewed because their tax laws are similar to California's income tax laws.

FISCAL IMPACT

This bill would not impact the department's costs.

ECONOMIC IMPACT

This bill would not impact the state's income tax revenue.

LEGISLATIVE STAFF CONTACT

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