

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Dutra Analyst: LuAnna Hass Bill Number: ACA 22

Related Bills: None Telephone: 845-7478 Amended Date: March 26, 2004

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: California Tax Board/Continue BOE Duties As Well As Administer Income Taxes

- ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- TECHNICAL BILL -- No program or fiscal changes to existing program.
- BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is Pending.
- MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is _____.
- MINOR AMENDMENT -- No change in approved position of _____.
See comments below.
- OTHER - See comments below.

COMMENTS:

This constitutional amendment would:

- change the name of the State Board of Equalization (BOE) to the California Tax Board (CTB), and
- require the CTB, in addition to performing the existing duties of BOE, to collect and administer "taxes on or measured by income," herein referred to as "income taxes."¹

The March 26, 2004, amendments would make technical non-substantive changes to the bill. These amendments do not impact the department. The department's analysis of the bill as introduced February 9, 2004, still applies.

¹ In this analysis "income" tax includes the franchise tax, which is a corporate tax measured by income and administered by the FTB.

Board Position:	Franchise Tax Board Staff	Date
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<input type="checkbox"/> SA <input type="checkbox"/> O <input checked="" type="checkbox"/> NAR	LuAnna Hass	4/6/04
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