

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Senate Rev. & Tax. Comm. Analyst: Jeff Garnier Bill Number: SB 1065

Related Bills: See Prior Analysis Telephone: 845-5322 Amended Date: Aug. 18 & 25, 2003

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Effect of Federal Elections Made Prior to Becoming a California Taxpayer

- 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 February 27, 2003.
- 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 Franchise Tax Board sponsored bill would mandate that federal tax elections made by a person prior to becoming a California taxpayer apply for California purposes.

The August 18, 2003, amendments added language to double joint SB 1065 and AB 205.
The August 25, 2003, amendments removed the double-jointing language.

Board Position:	Franchise Tax Board Staff	Date
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