

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: J. Horton Analyst: Kristina E. North Bill Number: AB 180

Related Bills: None Telephone: 845-6978 Amended Date: August 16, 2005

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Limited Liability Partnerships/Engineers & Land Surveyors

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 _____.

MINOR AMENDMENT – No change in previously submitted analysis required. Approved position of prior analysis is _____.

MINOR AMENDMENT – No change in approved position of pending. See "Comments" below.

OTHER – See comments below.

COMMENTS:

This bill would allow engineers and land surveyors to register to do business in the form of a limited liability partnership (LLP) until January 1, 2009.

This bill also would make corresponding changes to the Business and Professions Code. These changes would not impact the department and are not discussed in this analysis.

The August 16, 2005, amendments changed the authorization end date for engineers and land surveyors to register to do business as a professional LLP from January 1, 2013 to January 1, 2009. These changes would not significantly impact the department's programs or operations or state income tax revenue. The department's analysis of the bill as amended July 5, 2005, still applies.

Board Position:

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 N OUA PENDING

Franchise Tax Board Staff

Date

Kristina North

8/19/2005