

Author: Lieber Analyst: Deborah Barrett Bill Number: AB 385

Related Bills: None Telephone: 845-4301 Amended Date: January 4, 2006

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Exemptions For Qualified Special Property Taxes Imposed by School Districts

- 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 \_\_\_\_\_.  
See Comments below
- OTHER – See comments below.

**COMMENTS:**

The January 4, 2006, amendments remove language directing the Franchise Tax Board to develop a delinquent fee schedule for debts referred for collection by the Department of Industrial Relations. The amendments add language to provide exemptions for qualified special taxes imposed by a school district on taxpayers or real property within a school district. The exemptions are applicable to persons receiving Supplemental Security Income for a disability, regardless of age. This bill, as amended, no longer impacts the department’s programs or operations.

Board Position:	Franchise Tax Board Staff	Date
<input type="checkbox"/> S <input type="checkbox"/> NA <input type="checkbox"/> NP <input type="checkbox"/> SA <input type="checkbox"/> O <input checked="" type="checkbox"/> NAR <input type="checkbox"/> N <input type="checkbox"/> OUA <input type="checkbox"/> PENDING	Deborah Barrett	01/06/06