

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Plescia Analyst: Kristina E. North Bill Number: AB 661

Related Bills: None Telephone: 845-6978 Introduced Date: February 17, 2005

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Taxable Year Definition Technical Change

_____ 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:

This bill would make a technical, nonsubstantive change to the Revenue and Taxation Code that defines “taxable year.”

It appears that this is a spot bill. As a spot bill, this bill would not impact the department’s programs and operations or the state’s income tax revenue.

Board Position:

_____ S _____ NA _____ NP
_____ SA _____ O X NAR
_____ N _____ OUA _____ PENDING

Franchise Tax Board Staff

Date

Kristina North

2/24/05