

NO ANALYSIS REQUIRED

Author: Chu Analyst: Anne Mazur Bill Number: AB 911
 Related Bills: None Telephone: 845-5404 Amended Date: April 20, 2005
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Penalty For Failure To Pay Sales Or Use Tax On Qualified Property

- 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:

As amended April 20, 2005, this bill would establish in the Sales and Use Tax Law a penalty for failure to pay sales or use tax timely on the purchase or acquisition of depreciable tangible personal property. Since the Franchise Tax Board does not administer the Sales and Use Tax Law, this bill would not impact the department’s programs or operations.

Board Position:	Franchise Tax Board Staff	Date
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<input type="checkbox"/> SA	Anne Mazur	4/22/05
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