

NO ANALYSIS REQUIRED

Author: Campbell/Runner/Klehs Analyst: Rachel Coco Bill Number: SB 14

Related Bills: See Prior Analysis Telephone: 845-4328 Amended Date: August 18, 2005

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Underpayment of Estimated Tax Penalty Relief

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 SUPPORT.

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

OTHER – See comments below.

COMMENTS:

This bill would provide an exception to the estimated tax underpayment penalty.

The August 18, 2005, amendments added a co-author and made a technical correction. These amendments would not impact the department's programs or operations. The department's analysis of the bill as amended June 7, 2005, still applies.

Board Position:

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 SA O NAR
 N OUA PENDING

Franchise Tax Board Staff

Date

Rachel Coco

08/23/2005