

**SUMMARY ANALYSIS OF AMENDED BILL**

Author: Benoit, et al Analyst: Victoria Favorito Bill Number: AB 108  
 Related Bills: See Prior Analysis Telephone: 845-3825 Amended Date: January 18, 2007  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** California Fallen Firefighters Assistance Tax Clarification Act Of 2006/Payment By Charitable Organizations To Certain Firefighters Treated As Exempt Payments

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced January 4, 2007.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENTS CONCERNS stated in the previous analysis of bill as introduced/amended \_\_\_\_\_.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO \_\_\_\_\_.

REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED January 4, 2007, STILL APPLIES.

OTHER – See comments below.

**SUMMARY**

This bill would allow certain charitable organizations to distribute payments to the family members of firefighters killed in the Esperanza fire by deeming such payments as made in furtherance of the charitable purpose of those organizations.

**SUMMARY OF AMENDMENTS**

The January 18, 2007, amendments added additional coauthors and removed language that added the bill's provisions to the Revenue and Taxation Code. The amendments would make the bill's provisions uncodified law applicable to payments made on or after October 26, 2006, and before June 1, 2007. Except for the discussion in this analysis, the remainder of the department's analysis of the bill as introduced January 4, 2007, still applies.

Board Position:	Legislative Director	Date
<input type="checkbox"/> S	Brian Putler	1/26/07
<input type="checkbox"/> SA		
<input type="checkbox"/> N		
<input type="checkbox"/> NA		
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<input type="checkbox"/> OUA		
<input checked="" type="checkbox"/> PENDING		

## **EFFECTIVE/OPERATIVE DATE**

As a tax levy, this bill would be effective immediately upon enactment and, by its terms, operative with respect to payments made on or after October 26, 2006, and before June 1, 2007.

## **POSITION**

Pending.

## **LEGISLATIVE STAFF CONTACT**

Victoria Favorito  
Franchise Tax Board  
(916) 845-4301  
[victoria.favorito@ftb.ca.gov](mailto:victoria.favorito@ftb.ca.gov)

Brian Putler  
Franchise Tax Board  
(916) 845-6333  
[brian.putler@ftb.ca.gov](mailto:brian.putler@ftb.ca.gov)