

Author: Laird, et al. Analyst: Anne Mazur Bill Number: AB 14  
 Related Bills: See prior Analysis Telephone: 845-5404 Amended Date: July 3, 2007  
 Attorney: Tommy Leung Sponsor: \_\_\_\_\_

**SUBJECT:** Civil Rights Act of 2007/Discrimination/Business Expense Deduction/Discriminating Clubs

- 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 – Remainder of previous analysis of the bill as amended April 12, 2007, still applies.
- MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below
- OTHER – See comments below.

**COMMENTS:**

This bill would establish the Civil Rights Act of 2007, which would amend various California Codes, including the Revenue and Taxation Code, to redefine characteristics that form the basis for prohibited discrimination.

The July 3, 2007, amendments eliminated specific operative date language and added legislative intent language that certain civil rights provisions of this bill—not including those that impact the department—be interpreted to be illustrative rather than restrictive.

Except for the revised Effective/Operative Date section provided below, the department’s analysis of the bill as amended April 12, 2007, still applies.

**EFFECTIVE/OPERATIVE DATE**

This bill would be effective on January 1, 2008, and would be operative for taxable years beginning on or after January 1, 2008.

Board Position:	Franchise Tax Board Staff	Date
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