

Author: Swanson Analyst: Nicole Kwon Bill Number: AB 579  
 Related Bills: See prior Analysis Telephone: 845-7800 Amended Date: January 17, 2008  
 Attorney: Douglas Powers Sponsor: \_\_\_\_\_

**SUBJECT:** Sales Or Use Tax For Qualified Property Credit/Local Agency Military Base Recovery Area

- 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 January 7, 2008, still applies.
- MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below
- OTHER – See comments below.

**COMMENTS:**

This bill would modify the Local Agency Military Base Recovery Area (LAMBRA) sales or use tax credit.

The January 17, 2008, amendments added a provision relating to the economic development plan. The amendments to this bill would not impact the department’s programs and operations or state income tax revenue. The department’s analysis of the bill as amended January 7, 2008, still applies.

Board Position:	Franchise Tax Board Staff	Date
<input type="checkbox"/> S <input type="checkbox"/> NA <input type="checkbox"/> NP <input type="checkbox"/> SA <input type="checkbox"/> O <input checked="" type="checkbox"/> NAR <input type="checkbox"/> N <input type="checkbox"/> OUA <input type="checkbox"/> PENDING	Nicole Kwon	1/22/08