

Author: Lieu, et al. Analyst: Angela Raygoza Bill Number: AB 751

Related Bills: See prior Analysis Telephone: 845-7814 Amended Date: April 30, 2007

Attorney: Douglas Powers Sponsor: \_\_\_\_\_

**SUBJECT:** Research Expenses Credit/20% Of Excess Qualified Expenses/Conformity To Election Of Alternative Incremental Credit

- 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 introduced February 22, 2007, still applies.
- MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below
- OTHER – See comments below.

**COMMENTS:**

This bill would increase the amount of the Qualified Research Expense Credit.

The April 30, 2007, amendments would add coauthors and make nonsubstantive changes. The amendments would not impact the department’s programs or operations. The remainder of the department’s analysis of the bill as introduced February 22, 2007, still applies.

Board Position:	Franchise Tax Board Staff	Date
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<input type="checkbox"/> SA <input type="checkbox"/> O <input checked="" type="checkbox"/> NAR	Angela Raygoza	5/1/07
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