

Author: Spitzer Analyst: Angela Raygoza Bill Number: AB 858

Related Bills: See prior Analysis Telephone: 845-7814 Amended Date: May 8, 2007

Attorney: Pat Kusiak Sponsor: _____

SUBJECT: Exemption/Income From Crime Victim Trust

- 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 exempt income of a qualified crime victim trust from taxation.

The May 8, 2007, amendments added language that would keep specific terms in the bill consistent. This concern was identified in the department’s analysis as introduced February 22, 2007. As a result of this amendment, the “Technical Concern” has been resolved. The remainder of the department’s analysis of the bill as introduced February 22, 2007, 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	Angela Raygoza	5/11/07
<input type="checkbox"/> N <input type="checkbox"/> OUA <input type="checkbox"/> PENDING		