

Author: Eng Analyst: Deborah Barrett Bill Number: AB 969
 Related Bills: See prior Analysis Telephone: 845-4301 Amended Date: April 25, 2007
 Attorney: Douglas Powers Sponsor: _____

SUBJECT: FTB Revise Income Tax Forms To Require A Person To Report & Pay Qualified Use Tax/Operative for Returns Filed For Taxable Years Beginning On and After January 1, 2007

- 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 9, 2007, still applies.
- MINOR AMENDMENT – No change in approved position of _____. See Comments below
- OTHER – See comments below.

COMMENTS:

This bill would remove the election for taxpayers to report use tax on the state tax return and instead make it a requirement.

The April 25, 2007, amendments would clarify that the qualified use tax required to be reported is the tax due on all taxable purchases of tangible personal property made during the taxable year for which the appropriate tax return is required to be filed. The amendments do not impact the department programs, operations, or costs. The department’s analysis of the bill as amended April 9, 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 <input type="checkbox"/> N <input type="checkbox"/> OUA <input type="checkbox"/> PENDING	Deborah Barrett	4/30/07