

Author: Migden Analyst: Gail Hall Bill Number: SB 105

Related Bills: See prior Analysis Telephone: 845-6111 Amended Date: August 21, 2007

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Registered Domestic Partnership/Tax Treatment Same As Married Couple Except Where Treatment Would Result In Specified Treatment Under Federal Law

- 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 March 19 and June 20, 2007, still apply.
- MINOR AMENDMENT – No change in approved position of _____.
See Comments below
- OTHER – See comments below.

COMMENTS:

This bill would clarify and resolve issues relating to the new California Registered Domestic Partner personal income tax filing requirement. The August 21, 2007, amendments incorporated the technical amendment discussed in the analysis of the bill as amended June 20, 2007, that would prevent chaptering issues with AB 1561 (Calderon, 2007/2008). This amendment would not impact the department’s programs and operations or state tax revenue. The analyses of the bill as amended on March 19, 2007, and June 20, 2007, still apply.

Board Position:	Franchise Tax Board Staff	Date
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<input type="checkbox"/> SA <input type="checkbox"/> O <input checked="" type="checkbox"/> NAR	Gail Hall	8/23/07
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