

Author: Hollingsworth Analyst: Angela Raygoza Bill Number: SB 148

Related Bills: See prior Analysis Telephone: 845-7814 Amended Date: March 6, 2007

Attorney: Doug Powers Sponsor: \_\_\_\_\_

**SUBJECT:** Property Tax Exemption/Fruit & Nut Bearing Trees/January 2007 Freeze

- 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/amended \_\_\_\_\_ still applies.
- MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below
- OTHER – See comments below.

**SUMMARY:**

This bill would provide a property tax exemption for fruit and nut trees affected by the freeze of January, 2007.

The March 6, 2007, amendments would make non-substantive changes. The amendments would not impact the department’s programs or operations. The department’s analysis of the bill as introduced, January 29, 2007, still applies.

Board Position: <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	<table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Franchise Tax Board Staff</td> <td style="width: 30%;">Date</td> </tr> <tr> <td>Angela Raygoza</td> <td>3/26/07</td> </tr> </table>	Franchise Tax Board Staff	Date	Angela Raygoza	3/26/07
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