

Author: Hollingsworth Analyst: Angela Raygoza Bill Number: SB 148  
 Related Bills: See prior Analysis Telephone: 845-7814 Amended Date: June 20, 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 January 29, 2007, still applies.
- MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
See Comments below
- OTHER – See comments below.

**COMMENTS:**

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

The June 20, 2007, amendments added language to declare the bill an urgency statute. As a result of the amendments, the "Effective/Operative Date" has been revised. The remainder of the department's analysis as introduced on January 29, 2007, still applies.

**EFFECTIVE/OPERATIVE DATE**

As an urgency measure, this bill would be effective immediately upon enactment and operative for taxable years beginning on and after January 1, 2007.

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	7/9/07
<input type="checkbox"/> N <input type="checkbox"/> OUA <input type="checkbox"/> PENDING		