

Author:     Negrete McLeod     Analyst:     Kristina E. North     Bill Number:     SB 599    

Related Bills:     None     Telephone:     845-6978     Introduced Date:     February 22, 2007    

Attorney:     Douglas Powers     Sponsor:                                     

**SUBJECT:** Repeal California Mexican American Veterans' Memorial Beautification and Enhancement Account

- 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.

**COMMENTS:**

The California Mexican American Veterans' Memorial Beautification and Enhancement Account voluntary contribution fund (fund) first appeared on the 1998 personal income tax return. The fund failed to meet its required \$250,000 minimum contribution amount resulting in its repeal effective January 1, 2001, pursuant to Revenue and Taxation Code (R&TC) section 18824(b). The fund last appeared on the 2000 return. This bill would repeal the article in the R&TC that established this fund. This change would not impact the department's programs and operations or the state's income tax revenue.

This bill also would make changes to the Military and Veterans Code which do not impact the department and are not discussed in this analysis.

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