

Author: Correa Analyst: Deborah Barrett Bill Number: SB 857

Related Bills: \_\_\_\_\_ Telephone: 845-4301 Introduced Date: February 23, 2007

Attorney: Daniel Biedler Sponsor: \_\_\_\_\_

**SUBJECT:** Air Pollution Reduction Qualified Property Credits/San Joaquin Unified Air Pollution Control District & South Coast Air Quality Management District Report To Legislature Regarding Dollar Amount That Would Be Appropriated to Authorize Credit

- 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:**

This bill would authorize the San Joaquin Unified Air Pollution Control District and South Coast Air Quality Management District to prepare a study and report to the Legislature an appropriate dollar amount to authorize a tax credit under the state income tax laws for the purchase or replacement of qualified property that is placed in service. This bill would have no impact on the department's programs or operations or fiscal costs.

Board Position:	Franchise Tax Board Staff	Date
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