

Author: Strickland Analyst: William Koch Bill Number: AB 2623

Related Bills: None Telephone: 845-4372 Introduced Date: February 22, 2008

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Enactment Of Amended Or Added Sections-Technical Change

- 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 make nonsubstantive changes to a provision of the Revenue and Taxation Code that specifies that certain amendments do not affect the tax treatment of credit carryovers, excess contributions, losses, or basis computations.

It appears this is a spot bill and as a result, this bill would not impact the department's programs and operations or state income tax revenue.

Board Position:	Franchise Tax Board Staff	Date
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