

**State of California**

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<b>Legislative Change No.</b>	<b>07-1</b>	
Bill Number: <u>SB 41</u>	Author: <u>Battin</u>	Chapter Number: <u>07-1</u>
Laws Affecting Franchise Tax Board:	<u>Uncodified Law</u>	
Date Filed with the Secretary of State:	<u>February 7, 2007</u>	

**SUBJECT:** California Fallen Firefighters Assistance Tax Clarification Act Of 2006/Payment By Charitable Organizations On Behalf Of Firefighters Who Died As A Result Of Esperanza Fire Treated As Exempt Payments

**Senate Bill 41 (Battin), as enacted on February 7, 2007, made the following changes to California law:**

The act made uncodified legislative declarations.

This act would allow certain charitable organizations to distribute payments to the family members of firefighters killed in the Esperanza fire without jeopardizing their tax-exempt status by deeming such payments as made in furtherance of the charitable purpose of those charitable organizations.

As a tax levy, this act is effective and operative immediately upon enactment for payments distributed by a charitable organization to a family member of a firefighter killed in the Esperanza fire on or after October 26, 2006, and before June 1, 2007.

This act will not require any reports by the department to the Legislature.

Assistant Bureau Director Patrice Gau-Johnson	Date 2/8/2007
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