

**State of California**

Franchise Tax Board-Legislative Services Bureau  
PO Box 1468 MS A350  
Sacramento, CA 95812-1468

Telephone: (916) 845-4326  
ATSS: (916) 468-4326  
FAX: (916) 845-5472

**Legislative Change No. 08-17**  
Bill Number: AB 3016 Author: Cook Chapter Number: 08-645

Laws Affecting Franchise Tax Board: Sections 18705, 18707, 18708, and 18709 of the Revenue and Taxation Code

Date Filed with the Secretary of State: September 30, 2008

**SUBJECT:** California Military Family Relief Fund/Contributions Used To Provide Financial Aid Grants To Reserve Members Of U.S. Armed Forces And California National Guard/Extend Repeal Date To January 1, 2015

**Assembly Bill 3016 (Cook), as enacted on September 30, 2008, made the following changes to laws impacting the Franchise Tax Board:**

Section 18705 of the Revenue and Taxation Code is amended.

This act revised references within the statute from the California National Guard to the Armed Forces of the United States.

Section 18707 of the Revenue and Taxation Code is amended.

This act revised references within the statute from the California National Guard to the Armed Forces of the United States.

This act reserves money transferred to the California Military Family Relief Fund before January 1, 2009 for the use of members of the California National Guard. Money to the California National Guard must be distributed first from funds received prior to January 1, 2009, and when those funds are exhausted, can be distributed from funds received after that date.

The Military Department is authorized to determine eligibility criteria for obtaining grants from this fund. The act provides restrictions for the use of the moneys granted from this fund including requiring counseling to members that receive grants from this fund.

Section 18708 of the Revenue and Taxation Code is amended.

This act revised references within the statute from the California National Guard to the Armed Forces of the United States.

Assistant Bureau Director

Patrice Gau Johnson

Date

10/21/08

Section 18709 of the Revenue and Taxation Code is amended.

This act extended the repeal date of January 1, 2010, to January 1, 2015. As long as the fund meets the annual minimum contribution requirements, the final tax return the fund will appear on will be the 2013 tax year that will be processed in 2014.

This act is effective on January 1, 2009, and operative as of that date.

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