

Author: Harkey, et al. Analyst: Angela Raygoza Bill Number: AB 1735
 Related Bills: See Prior Analysis Telephone: 845-7814 Amended Date: May 4, 2010
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Back To School Tax 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.

X Approved position of prior analysis is Pending.

_____ 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

X OTHER – See comments below.

COMMENTS:

This bill would provide a tax credit for the costs paid or incurred to educate and train employees, as specified.

The May 4, 2010, amendments resolved one of the department’s technical concerns discussed in the analysis of the bill as introduced February 4, 2010, by changing “next tax” to “net tax.” The amendments would also add co authors. These changes do not impact the department’s programs and operations or state income tax revenue. The remainder of the department’s analysis of the bill as introduced February 4, 2010, still applies.

Board Position:	Franchise Tax Board Staff	Date
_____ S _____ NA _____ NP		
_____ SA _____ O <u>X</u> NAR	Angela Raygoza	05/07/10
_____ N _____ OUA _____ PENDING		