

Author: Coto Analyst: Gail Hall Bill Number: AB 2100  
 Introduced Date: February 18, 2010  
 Related Bills: \_\_\_\_\_ Telephone: 845-6111 Amended Date: March 25, 2010  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Sweetened Beverage Tax Law

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:**

The bill as introduced February 18, 2010, would make substantive changes to several provisions of the Revenue and Taxation Code and would accomplish the following:

- Repeal the net operating loss (NOL) carryback provisions.
- Repeal the bright-line test for when an entity is doing business in California.
- Repeal the assignment of tax credit provision.
- Repeal the revised definition of a sale provision.
- Repeal the provision that would allow a taxpayer to elect a sales only formula.
- Repeal provisions relating to assigning certain receipts.

The bill as amended March 25, 2010, removed the provisions introduced on February 18, 2010, and would establish a Sweetened Beverage Tax Law under the Revenue and Taxation Code. As a result, this bill would no longer impact the department’s programs and operations or state income tax revenue.

Board Position:	Franchise Tax Board Staff	Date
<input type="checkbox"/> S <input type="checkbox"/> NA <input type="checkbox"/> NP <input type="checkbox"/> SA <input type="checkbox"/> O <input checked="" type="checkbox"/> NAR <input type="checkbox"/> N <input type="checkbox"/> OUA <input type="checkbox"/> PENDING	Gail Hall	04/06/10