

Author: Ammano Analyst: Matthew Cooling Bill Number: AB 2492  
 Related Bills: See Prior Analysis Telephone: 845-5983 Amended Date: May 18, 2010  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Property Taxes/Change In Ownership

\_\_\_\_\_ 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 AMENDMENTS – Remainder of previous analysis of the bill as amended  
X April 8, 2010, still applies.

\_\_\_\_\_ MINOR AMENDMENT – No change in approved position of \_\_\_\_\_.  
 See Comments below

X OTHER – See comments below.

**COMMENTS:**

This bill would make changes to the provisions requiring the Franchise Tax Board to include a question on the state tax return regarding any change in ownership of a business entity.

The May 18, 2010, amendments would make changes to provisions of the Revenue and Taxation Code administered by the Board of Equalization. As such, the amendments would not impact the department’s programs, operations, and state income tax revenue. The analysis of the bill as amended April 8, 2010, still applies.

Board Position:	Franchise Tax Board Staff	Date
_____ S		
_____ SA		
_____ N		
_____ NA		
_____ O		
_____ OUA		
_____ NP		
_____ X NAR	Matthew Cooling	05/27/10
_____ PENDING		