

Author: Ma Analyst: Janet Jennings Bill Number: AB 2676
 Related Bills: See Prior Analysis Telephone: 845-3495 Amended Date: April 27, 2010
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: FTB Revise Income Tax Forms And Instructions To Continue To Enable A Person To Report & Pay Qualified Use Tax

- 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:

This bill would make permanent the law allowing taxpayers the election to file and pay use tax on their income tax returns.

The April 27, 2010, amendments repealed expired provisions relating to Franchise Tax Board's collection of the Sales and Use tax on income tax returns, and added back the provisions for taxable years beginning on or after January 1, 2010. As a result of the amendments, the "Technical Consideration" in the department's analysis of the bill as introduced February 19, 2010, has been resolved. The remainder of that analysis still applies.

<p>Board Position:</p> <p> <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 </p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 70%;">Franchise Tax Board Staff</td> <td style="width: 30%;">Date</td> </tr> <tr> <td>Janet Jennings</td> <td>05/04/10</td> </tr> </table>	Franchise Tax Board Staff	Date	Janet Jennings	05/04/10
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