

Author: DeSaulnier Analyst: Matthew Cooling Bill Number: SB 1071  
 Related Bills: See Prior Analyses Telephone: 845-5983 Amended Date: June 16, 2010  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Prescription Drug Credit/Persons 55 Or Older

\_\_\_\_\_ 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 amended X April 27, 2010, & April 28, 2010, still applies.

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

X OTHER – See comments below.

**COMMENTS:**

This bill would establish both a credit for costs paid or incurred by seniors for prescription drugs and a tax for the manufacturing or importing of prescription drugs, as specified.

The June 16, 2010, amendments make changes to the provisions that would create a 0.25 cent per pill tax on specified prescription drugs. The amendments would not impact the department's programs, operations, or state income tax revenues.

The department's analysis of the bill as amended April 27, 2010, and April 28, 2010, still applies.

Board Position:	Franchise Tax Board Staff	Date
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_____ SA	Matthew Cooling	06/21/10
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