

Author: Walters Analyst: David Scott Bill Number: SB 1244

Related Bills: _____ Telephone: 845-5806 Amended Date: April 21, 2010

Attorney: Patrick Kusiak Sponsor: None

SUBJECT: Limited Liability Company Employment Taxes

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 February 19, 2010/April 5, 2010, still applies.

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

OTHER – See comments below.

COMMENTS:

Under the Unemployment Insurance Code, the April 21, 2010 amendments to this bill would expand the definition of employee for purposes of unemployment insurance tax to:

define “employee” as any member of a Limited Liability Company that is treated as a corporation for federal tax purposes.

This bill does not change the existing Revenue and Taxation Code section. Thus, this bill would not impact the department’s programs and operations or state income tax revenue.

Board Position:	Franchise Tax Board Staff	Date
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<input type="checkbox"/> SA	David Scott	04/28/10
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