

Author: Florez Analyst: David Scott Bill Number: SB 362

Related Bills: \_\_\_\_\_ Telephone: 845-5806 Amended Date: August 2, 2010

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Exclusion/Amounts Received From Sales By Victory Garden Grower

- 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.

**SUMMARY**

The bill would have excluded from gross income any amount received from the sale of fruit, nuts, and produce grown and sold by a licensed victory garden grower.

This bill would make changes to the Food and Agricultural Code. These changes do not affect the department and are not discussed in this analysis.

**COMMENTS:**

The August 2, 2010, amendments deleted the income tax provisions excluding amounts received from gross income. Thus, the bill would no longer impact the department's programs and operations or state income tax revenue.

Board Position:	Franchise Tax Board Staff	Date
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