

Author: Benoit Analyst: Matthew Cooling Bill Number: SB 404
 Related Bills: See Prior Analysis Telephone: 845-5983 Amended Date: May 19, 2009
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Earned Income Tax Credit/Employer Notification To Qualifying Employees

- 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 amend the Labor Code to clarify the method by which employers must notify employees of specific wage information.

The May 19, 2009, amendments deleted the provision under the Revenue and Taxation Code that would have required employers to notify employees that earn less than \$50,000 in gross annual salary that they may be eligible for the Federal Earned Income Tax Credit.

As a result of the amendments, this bill no longer impacts the department’s programs and operations or state income tax revenue. The department’s analysis of the bill as amended April 14, 2009, no longer applies.

Board Position:	Franchise Tax Board Staff	Date
<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	Matthew Cooling	06/25/09
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