

Author: Committee on Natural Resources and Water Analyst: Victoria Favorito Bill Number: SB 833

Related Bills: SB 1285 Telephone: 845-3825 Introduced Date: April 15, 2009

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

**SUBJECT:** Charitable Contributions/Sellers Claiming Contributions Over \$5,000 Shall Substantiate Value Of Conservation Lands Acquired Using State Funds By Attaching Copy Of Appraisal To Return

- 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 Public Resource Code that provides the requirements for substantiating the amount of charitable contributions claimed by a seller for conservation land acquired using state funds. The changes would require a taxpayer to attach to the income tax return a copy of the appraisal relied on by the acquisition agency. In addition, this bill would clarify requirements relating to mining operations, Native American historical sites, Treasure Island Public Trust Exchange Act, and revise certain requirements for tidelands and submerged lands.

The changes 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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