

**State of California**

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**Legislative Change No.**

**09-11**

Bill Number: AB 94 Author: Evans/Monning Chapter Number: **09-220**

Laws Affecting Franchise Tax Board: Sections 17053.30 and 23630 of the Revenue and Taxation Code

Date Filed with the Secretary of State: October 11, 2009

SUBJECT: Natural Heritage Preservation Tax Credit

**Assembly Bill 94 (Evans/Monning), as enacted on October 11, 2009, made the following changes to laws impacting the Franchise Tax Board:**

Sections 17053.30 and 23630 of the Revenue and Taxation Code are amended.

This act reinstates the Natural Heritage Preservation tax credit for qualified donations of real property or perpetual interests in real property made on or after January 1, 2010<sup>1</sup>, and before July 1, 2015.

This act is effective on January 1, 2010, and applies to qualified contributions made on or after January 1, 2010, and before July 1, 2015.

This act will not require any reports by the department to the Legislature.

<sup>1</sup> Qualifying donations could occur during taxable year 2009 for taxpayers with a fiscal year that ends on or after January 1 and before July 1.

Assistant Bureau Director

Patrice Gau-Johnson

Date

10/22/09