

SHORT FORM ANALYSIS

Author: Garrick, et al. Analyst: David Scott Bill Number: AB 1510
 Related Bills: See prior analysis Telephone: 845-5806 Amended Date: April 10, 2012
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Health Savings Account (HSA) Deduction Conformity

- Major Amendment Minor/Technical Amendment
 Recommended Approved Position of _____ still valid.

SUMMARY

This bill would allow the same deduction on California personal income tax returns for contributions to an HSA as is allowed on the federal individual income tax return for the same taxable year.

ANALYSIS

Minor/Technical Amendments

The April 10, 2012, amendments did the following:

- added coauthors;
- revised the language making an HSA deduction an adjustment to adjusted gross income, by conforming to the federal provision making the deduction an adjustment to adjusted gross income; and
- deleted unnecessary references to public laws.

The analysis of the bill, as introduced on January 12, 2012, still applies.

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