

**SHORT FORM ANALYSIS**

Author: Huffman et al. Analyst: Brian Werking Bill Number: AB 1589  
 Related Bills: See Prior Analysis Telephone: 845-5103 Amended Date: June 28, 2012  
 Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Parks Pass Purchase On The Individual Return/Charitable Contribution For Deposit In Excess Of Purchase

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

**SUMMARY**

This bill would do the following:

- Allow individual taxpayers to purchase annual California park day use access passes (Parks Passes) on the tax return by designating a portion of their refund for that purpose, and
- Allow under the Personal Income Tax Law a charitable contribution deduction for any amount deposited by a taxpayer into the California State Parks Protection Fund in excess of the price of the parks passes received.

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

**ANALYSIS**

Minor/Technical Amendment

The June 28, 2012, amendments removed all provisions related to the Vehicle code, and made changes to the Public Resources Code. The amendments would not impact the department's programs and operations or state income tax revenue. The department's analysis of the bill as amended May 16 and May 25, 2012, still applies.

**LEGISLATIVE STAFF CONTACT**

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