

SHORT FORM ANALYSIS

Author: Skinner Analyst: Brian Werking Bill Number: AB 1143
 Related Bills: See Previous Analysis Telephone: 845-5103 Amended Date: April 22, 2013
 Attorney: Patrick Kusiak Sponsor: Franchise Tax Board

SUBJECT: Equal Tax Treatment of Nonqualified Foreign Limited Liability Companies for Contract Voidability

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

SUMMARY

This bill would amend the definition of taxpayer as it relates to suspension, forfeiture, revivor, and contract voidability, to specifically include all limited liability companies (LLCs).

ANALYSIS

Minor/Technical Amendment

The April 22, 2013, amendments would make a nonsubstantive spelling correction. These amendments do not impact the department’s programs and operations or state income tax revenue. The department’s analysis of the bill as introduced February 22, 2013, still applies.

LEGISLATIVE STAFF CONTACT

Brian Werking	Jahna Carlson
Legislative Analyst, FTB	Acting Asst. Legislative Director, FTB
(916) 845-5103	(916) 845-5683
brian.werking@ftb.ca.gov	jahna.carlson@ftb.ca.gov

Board Position:	Acting Asst. Legislative Director	Date
<u> X </u> S	Jahna Carlson	4/29/13
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