

Franchise Tax Board

REVISED ANALYSIS

Author: Ting Analyst: Scott McFarlane Bill Number: AB 362
Related Bills: See Prior Analysis Telephone: 845-6075 Introduced Date: February 14, 2013 Amended Date: April 2, 2013
Attorney: Patrick Kusiak Sponsor:

SUBJECT: Reimbursements for Federal Taxes Imposed on Employer-Provided Health Benefits of Same-Sex Spouses and Domestic Partners

SUMMARY

This bill would provide an exclusion from gross income for health-care reimbursements employers provide to employees who have same-sex spouses and domestic partners.

SUMMARY OF REVISION

The revenue estimate contained in the department's analysis of the bill as introduced February 14, 2013, and as amended April 2, 2013, has been revised based on additional data sources available regarding the number of individuals likely to be impacted. The remainder of the department's prior analysis remains the same.

RECOMMENDATION

No position.

ECONOMIC IMPACT

Revenue Estimate

Original Estimate:

Table with 3 columns: 2013-14, 2014-15, 2015-16. Values: -\$1.8, -\$1.2, -\$1.3. Title: Estimated Revenue Impact of AB 362 As Introduced February 14, 2013, and as Amended April 2, 2013 For Taxable Years Beginning On or After January 1, 2013 Assumed Enactment After June 30, 2013 (\$ in Millions)

This estimate does not account for changes in employment, personal income, or gross state product that could result from this bill.

Board Position: S, SA, N, NA, O, OUA, NP, NAR. Legislative Director: Gail Hall. Date: 5/10/13.

Revised Estimate:

Estimated Revenue Impact of AB 362 As Introduced February 14, 2013, and as Amended April 2, 2013 For Taxable Years Beginning On or After January 1, 2013 Assumed Enactment After June 30, 2013		
2013-14	2014-15	2015-16
- \$80,000	- \$60,000	- \$70,000

This estimate does not account for changes in employment, personal income, or gross state product that could result from this bill.

LEGISLATIVE STAFF CONTACT

Scott McFarlane

Legislative Analyst, FTB

(916) 845-6075

scott.mcfarlane@ftb.ca.gov

Mandy Hayes

Revenue Manager, FTB

(916) 845-5125

mandy.hayes@ftb.ca.gov

Gail Hall

Legislative Director, FTB

(916) 845-6333

gail.hall@ftb.ca.gov