Franchise Tax Board

NO ANALYSIS REQUIRED

Author:	Bocanegra	Analyst:	Diane Deatherage	Bill Number:	AB 43
Related Bills:		Telephone:	845-4783	Amended Date:	January 6, 2014
		Attorney:	Bruce Langston	Sponsor:	

SUBJECT: Sales & Use Tax/Claim for Refund/Customer Refunds

☒ No analysis required - Not within our scope of responsibility.

SUMMARY

This bill would authorize a person to make an irrevocable election with the Board of Equalization (BOE) to assign the right to a customer to receive a refund amount provided specified conditions are met and also authorize the BOE to make payment to the customer.

ANALYSIS

The January 6, 2014, amendments deleted the income tax provisions that would have increased the current maximum Child Adoption Credit and replaced them with provisions related to sales and use tax. As a result of the amendments, this bill no longer impacts the department's programs and operations or state income tax revenue.

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