

# SHORT FORM ANALYSIS

Author: Beall Analyst: Jane Raboy Bill Number: SB 355  
 Related Bills: \_\_\_\_\_ Telephone: 845-5718 Amended Date: August 18, 2014  
 \_\_\_\_\_ Attorney: Bruce Langston Sponsor \_\_\_\_\_

<b>SUBJECT:</b>	Natural Heritage Preservation Tax Credit/Extend Carryover/Extend Sunset Date
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Major Amendment       Minor/Technical Amendment  
 Recommended       Approved      Position of \_\_\_\_\_ still valid.

## SUMMARY

This bill would modify the Natural Heritage Preservation Tax Credit under the Personal Income Tax Law and Corporation Tax Law.

## ANALYSIS

The August 18, 2014, amendments made a non-substantive technical change and removed an obsolete reference to a provision of the Public Resources Code resolving the technical consideration identified in the department’s analysis of the bill as amended August 4, 2014. The remainder of that analysis still applies.

## LEGISLATIVE STAFF CONTACT

Jane Raboy  
 Legislative Analyst, FTB  
 (916) 845-5718  
[jane.raboy@ftb.ca.gov](mailto:jane.raboy@ftb.ca.gov)

Jahna Carlson  
 Asst. Legislative Director, FTB  
 (916) 845-5683  
[jahna.carlson@ftb.ca.gov](mailto:jahna.carlson@ftb.ca.gov)

Board Position:	Asst. Legislative Director	Date
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