

SHORT FORM ANALYSIS

Author: Anderson Analyst: Diane Deatherage Bill Number: SB 560
 Related Bills: _____ Telephone: 845-4783 Amended Date: January 6, 2014
 Attorney: Bruce Langston Sponsor: _____

SUBJECT: Exclusion/Amount Received From Disaster or Emergency Related Work Performed During Disaster Period

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

SUMMARY

Under the Personal Income Tax Law (PITL) and Corporate Tax Law (CTL), this bill would exclude income received by certain entities for performing disaster- or emergency-related work in California during the specified disaster period.

This analysis will not address the bill's changes to the Sales and Use Tax Law, as they do not impact the department or state income tax revenue.

ANALYSIS

Minor/Technical Amendment

The January 6, 2014, amendments updated the operative date from January 1, 2014, to January 1, 2015, as a result of the bill entering the second year of the legislative session and made other minor technical corrections. These amendments did not resolve the implementation or policy concerns discussed in the department's analysis of the bill as amended April 1, 2013. The department's analysis of the bill as amended April 1, 2013, still applies.

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Board Position:	Legislative Director	Date
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	Gail Hall	01/15/14