



Technical Considerations

Subdivision (b) is intended to define substandard housing as occupied dwellings from which a taxpayer receives rental income and unoccupied or abandoned dwellings that either have not been brought into compliance or for which good faith efforts have not been undertaken. However, the June 3, 1997, amendments to subdivision (b) could cause confusion as to the type of dwelling impacted by the statute. Amendments 1 and 2 would resolve this by clarifying that substandard housing could be housing that is either occupied or unoccupied or abandoned.

BOARD POSITION

Pending.

Analyst            Colin Stevens  
Telephone #       845-3036  
Attorney           Doug Bramhall

FRANCHISE TAX BOARD'S  
PROPOSED AMENDMENTS TO AB 80  
As Amended January 27, 1998

AMENDMENT 1

On page 2, line 13, after "(1)" insert:

Either of the following applies:

AMENDMENT 2

On page 7, line 18, after "(1)" insert:

Either of the following applies: