

Franchise Tax Board

NO ANALYSIS REQUIRED

Author: Reyes Analyst: Roger Lackey Bill Number: AB 2090
 Related Bills: See Prior Analysis Telephone: 845-3627 Amended Date: 05-01-2000
 Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Targeted Tax Area/Approve Expansion Of No More Than 15%

- ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- TECHNICAL BILL -- No program or fiscal changes to existing program.
- BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- TECHNICAL AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- MINOR AMENDMENT - No change in previously submitted analysis required. Approved position of prior analysis is _____.
- MINOR AMENDMENT - No change in approved position of Pending. See comments below.
- OTHER - See comments below.

COMMENTS:

This bill would require the Trade and Commerce Agency (TCA) to expand a Targeted Tax Area (TTA) by up to 15% if the increased area meets certain specified criteria and conditions. This bill also would amend existing law to add agricultural services to the list of trades or businesses that may claim the tax incentives applicable in a TTA.

The May 1, 2000, amendment renumbered references to the Standard Industrial Classification (SIC) Manual to use the proper four digit code. As a result, the technical consideration identified in the department's analysis of the bill as introduced February 22, 2000, is resolved.

Except for the discussion above, the department's analyses of the bill as introduced February 22, 2000, and amended April 5, 2000, still apply.

Board Position:			Franchise Tax Board Staff	Date
<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP	Roger Lackey	5/10/00
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR		
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING		