

Franchise Tax Board

NO ANALYSIS REQUIRED

Author: Alquist, et al Analyst: Jeff Garnier Bill Number: AB 2281

Related Bills: See prior analysis Telephone: 845-5322 Amended Date: May 4, 2000

Attorney: Patrick Kusiak Sponsor: State Controller

SUBJECT: Long Term Care Insurance Deduction

- 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 :

The May 4, 2000, amendment clarifies the adjusted gross income (AGI) limitation of \$200,000 for married filing joint taxpayers and \$100,000 for all other taxpayers. The amendment also clarifies that for purposes of the long-term care (LTC) insurance deduction that would be allowed by this bill, AGI is computed without regard to the LTC insurance deduction.

The department's prior analysis that reviewed the bill's February 24th and March 30th amendments, dated February 24, 2000, still applies.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<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

Franchise Tax Board Staff

Date

Jeff Garnier

5/17/00