

NO ANALYSIS REQUIRED

Franchise Tax Board

Author: Honda Analyst: Darrine Distefano Bill Number: AB 579

Related Bills: See Prior Analysis Telephone: 845-6458 Amended Date: 01/03/2000

Attorney: Patrick Kusiak Sponsor: _____

SUBJECT: Sales Or Use Tax Filing Requirements

- 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 _____. See comments below.
- OTHER - See comments below.

COMMENTS:

This bill would allow any person whose estimated measure of sales and use tax liability averages less than \$50,000 per month to file a return with the Board of Equalization in the form as the Board may prescribe.

The January 3, 2000, amendments would delete the income tax provision allowing an additional deduction for computer software or hardware purchases and would insert the sales and use tax provision discussed above. This bill, as proposed to be amended, no longer would impact the department's programs and operations or income tax revenue.

Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input checked="" type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input type="checkbox"/> PENDING

Franchise Tax Board Staff Date

Darrine Distefano 01/10/00