

SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Burton Analyst: Kristina E. North Bill Number: SB 1230

Related Bills: See previous analyses Telephone: 845-6978 Amended Date: July 1, 1999

Attorney: Patrick Kusiak Sponsor:

SUBJECT: California Peace Officer Memorial Foundation Fund

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended _____.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended _____.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO SUPPORT.

REMAINDER OF PREVIOUS ANALYSIS OF BILL AS AMENDED JUNE 8 & 16, 1999, STILL APPLIES.

OTHER - See comments below.

SUMMARY OF BILL

Under the Administration of Franchise and Income Tax Law, this bill would allow taxpayers to make a voluntary contribution on their personal income tax returns to the California Peace Officer Memorial Foundation Fund.

SUMMARY OF AMENDMENT

The July 1, 1999, amendment specified the Legislature's intent that a space for the California Peace Officer Memorial Foundation Fund be included on the tax return for the 1999 taxable year.

The amendment resolved one implementation consideration in the department's analysis of the bill as amended June 16, 1999. Except for this change, the remainder of the department's analysis of the bill as amended June 16, 1999, still applies. The remaining implementation considerations, the technical consideration and the board position are restated for convenience.

Implementation Consideration

This bill would require the addition to tax returns of a 13th voluntary contribution fund. The 13th voluntary contribution fund may require major design changes on certain forms. The existing 12 voluntary contribution funds will be double-stacked (two columns of reduced type size) on the 1999 tax return. Additional voluntary contribution designations would further exacerbate the existing space problems and potentially result in the removal of tax-related information to accommodate the non-tax related designations on the return.

Board Position:

S
 SA
 N

NA
 O
 OUA

NP
 NAR
 PENDING

Department/Legislative Director

Date

Johnnie Lou Rosas

7/16/1999

Technical Considerations

Subsection (d) of proposed section 18808 is unnecessary as it duplicates general provisions applicable to all voluntary contributions relating to transfers and disbursements of funds after repeal of a particular voluntary contribution provision, which default rule is contained in Section 18871(b). Amendment 1 provides the language to remove subsection (d).

BOARD POSITION

Support.

At its July 6, 1999, meeting, the Franchise Tax Board voted 2-0 to take a support position on this bill as amended June 16, 1999.

Analyst	Kristina North
Telephone #	845-6978
Attorney	Patrick Kusiak

FRANCHISE TAX BOARD'S
PROPOSED AMENDMENTS TO SB 1230
As Amended July 1, 1999

AMENDMENT 1

On page 5, ~~strikeout~~ lines 9 through 13.