

# NO ANALYSIS REQUIRED

## Franchise Tax Board

Author: Johnston Analyst: Jeani Brent Bill Number: SB 164

Related Bills: See Prior Analysis Telephone: 845-3410 Amended Date: 06/10/1999

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Exclusion/Reparation Payments Received by Persons of Japanese Ancestry From Canadian Government

- 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:

Under the Personal Income Tax Law, this bill would provide an exclusion from gross income for amounts received as reparation payments paid by the Canadian government to redress the injustice done to persons of Japanese ancestry who were interned in Canada during World War II.

This bill also would make changes to the Education Code and the Welfare and Institutions Code. These changes do not affect the department and are not discussed in this analysis.

The June 10, 1999, amendments made no changes to the Personal Income Tax Law provision. The department's analyses of the bill as introduced January 11, 1999, and as amended March 17, 1999, still apply. The Franchise Tax Board's position is included below for convenience.

### BOARD POSITION

Support.

At its March 23, 1999, meeting, the Franchise Tax Board voted 2-0 to support this bill.

### Board Position:

<input checked="" 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 type="checkbox"/> PENDING

Franchise Tax Board Staff

Date

**Christy Keith For Jeani Brent 7/14/1999**