Franchise Tax Board

SHORT FORM ANALYSIS

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Related Bills:	See Legislative History	Telephone:	916-845-2551	Amended Date:	April 26, 2016
		Attorney:	Bruce Langston	Sponsor:	

SUBJECT: Sales Tax Reimbursement or Use Tax Paid for Hydrogen Refueling Station Credit

☐ Major Amendment ☐ Recommended Position of _____ still valid

☒ Minor/Technical Amendment ☐ Approved Position of _____ still valid

SUMMARY

This bill would, under the Personal Income Tax Law and the Corporation Tax Law, allow certain taxpayers an income tax credit for sales and use taxes previously paid on hydrogen refueling station equipment.

This analysis only addresses the provisions of the bill that would impact the department's programs and operations.

ANALYSIS

The April 26, 2016, amendments added coauthors and revised provisions of the Sales and Use Tax Law that would have no impact on the department's programs and operations or state income tax revenue.

The department’s analysis of the bill as amended March 28, 2016, still applies.

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