

# SHORT FORM ANALYSIS

Author: Irwin Analyst: Diane Deatherage Bill Number: AB 2771  
 Related Bills: See Prior Analysis Telephone: 845-4783 Amended Date: April 11, 2016  
 \_\_\_\_\_ Attorney: Bruce Langston Sponsor \_\_\_\_\_

**SUBJECT:** Other State Tax Credit Source Rules

- Major Amendment  Recommended Position of \_\_\_\_\_ still valid
- Minor/Technical Amendment  Approved Position of \_\_\_\_\_ still valid

**SUMMARY**

This provision would modify the sourcing rules required to be used by California residents under the Personal Income Tax Law when calculating the other state tax credit.

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

**ANALYSIS**

The April 11, 2016, amendments replaced the urgency measure language with tax levy language. There would be no impact on the department's programs and operations or state income tax revenue.

The department's analysis of the bill as introduced on February 19, 2016, still applies.

**LEGISLATIVE STAFF CONTACT**

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