

SHORT FORM ANALYSIS

Author: Eggman, et al. Analyst: Jessica Deitchman Bill Number: AB 515
 Related Bills: See Prior Analysis Telephone: 845-6310 Amended Date: August 17, 2015
 Attorney: Bruce Langston Sponsor _____

SUBJECT:	Agricultural Product Donation to Food Bank Credit
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- 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 Corporation Tax Law, recast the existing Donated Fresh Fruits or Vegetables Credit (Fruits and Vegetables Credit) as an Agriculture Product Donation to Food Bank Credit (Agriculture Product Donation Credit).

ANALYSIS

The August 17, 2015, amendments made a technical clarification to the language of the bill.

These amendments do not impact the department’s programs and operations or state income tax revenue.

The department’s analysis of the bill as amended July 8, 2015, still applies.

LEGISLATIVE STAFF CONTACT

Jessica Deitchman
 Legislative Analyst, FTB
 (916) 845-6310
jessica.deitchman@ftb.ca.gov

Gail Hall
 Legislative Director, FTB
 (916) 845-6333
gail.hall@ftb.ca.gov

Board Position:	Legislative Director	Date
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