

# SHORT FORM ANALYSIS

Author: Roth, et al. Analyst: Diane Deatherage Bill Number: SB 251  
 Related Bills: See Prior Analysis Telephone: 845-4783 Amended Date: July 13, 2015  
 Attorney: Bruce Langston Sponsor \_\_\_\_\_

<b>SUBJECT:</b>	Disabled Access Expenditures Credit
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- Major Amendment
  Recommended Position of \_\_\_\_\_ still valid  
 Minor/Technical Amendment
  Approved Position of \_\_\_\_\_ still valid

## SUMMARY

This bill, under the Personal Income Tax Law and the Corporation Tax Law, would create a tax credit for disabled access expenditures.

## ANALYSIS

The July 13, 2015, amendments added a coauthor and modified provisions of the Civil Code. These amendments would not impact the department’s programs or operations.

The department’s analysis of the bill as amended on June 2, 2015, still applies.

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