

# SHORT FORM ANALYSIS

Author: Bates Analyst: Janet Jennings Bill Number: SB 259  
 Related Bills: None Telephone: 845-3495 Amended Date: January 14, 2016  
 Attorney: Bruce Langston Sponsor \_\_\_\_\_

<b>SUBJECT:</b>	Change of Ownership in Real Property Information on Return
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- Major Amendment
  Recommended Position of \_\_\_\_\_ still valid  
 Minor/Technical Amendment
  Approved Position of \_\_\_\_\_ still valid

## SUMMARY

This bill would make changes to the provision requiring the Franchise Tax Board (FTB) to include a question on the specified state tax returns regarding any change in property ownership.

## ANALYSIS

The January 14, 2016, amendments modify a reporting requirement of the Board of Equalization and add a reporting requirement for the Legislative Analyst’s Office.

The amendments would not impact the department’s programs and operations or state income tax revenue. The department’s analysis of the bill as amended June 29, 2015, remains unchanged.

## LEGISLATIVE STAFF CONTACT

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Board Position:	Legislative Director	Date
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