

ADDENDUM TO FINAL STATEMENT OF REASONS FOR THE AMENDMENT OF CALIFORNIA
CODE OF REGULATIONS, TITLE 18, SECTION 25137-7, AND ADOPTION OF CALIFORNIA CODE
OF REGULATIONS, TITLE 18, SECTION 25101.3

Under the Technical, Theoretical, and/or Empirical Studies, Reports or Documents in the Initial Statement of Reasons, there was reference made to "bill analysis and public hearing documents." This document is entitled A Final Report of the Assembly Committee on Revenue and Taxation: A Study of Aircraft Assessment in California.

The following nonsubstantive changes have been made:

1. In California Code of Regulations, title 18, section 25137-7(a)(1):
In the first sentence the word operation should be operations.
2. In California Code of Regulations, title 18, section 25137-7(d)(1)(C):
In the case of an taxable year ending... should be an ~~taxable~~income
3. In California Code of Regulations, title 18, section 25137-7(d)(2)(A)(ii)(II):
Taxpayers whose income year ends should be Taxpayers whose ~~income~~taxable year ends
 - a. The change of terms from "income" year to "taxable" year is a nonsubstantive change because AB 1843 (Stats. 2000, ch. 862) eliminated the term "income year" for calendar and fiscal years beginning on or after January 1, 2000. Revenue and Taxation Code section 23041, subdivision (e), as added by AB 1843 in 2000, states that when referring to a measurement period prior to 2000, the term "taxable year" means "income year" as applicable for those prior periods.