



## No Analysis Required

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Sponsor:

Bill Number: AB 2574

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Amended: April 30, 2018

Attorney: Bruce Langston

Related Bills:

**Subject:** Sales and Use Tax Exemptions

No analysis required – Not within our scope of responsibility.

Major Amendment

Recommended Position of \_\_\_\_\_ still valid

Minor/Technical Amendment

Approved Position of \_\_\_\_\_ still valid

### Summary

This bill would make changes to the provisions of the Sales and Use Tax Law relating to exemptions from tax, which is not administered by the department. These changes do not affect the department and are not discussed in this analysis.

### Analysis

The April 30, 2018, amendments deleted the provisions that would have included the alternative minimum tax in the definition of tax for purposes of the corporate research credit and replaced them with provisions that would modify the Sales and Use Tax Law. As a result of the amendments, this bill no longer impacts the department's programs and operations or state income tax revenue.

### Legislative Staff Contact

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