Short Form Analysis

Subject: Schools Not Prisons Voluntary Tax Contribution Fund

☐ 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 allow a taxpayer to make a voluntary contribution to the Schools Not Prisons Voluntary Tax Contribution Fund on the state personal income tax return.

Analysis

The June 14, 2018, amendments, consistent with the requirements of Revenue and Taxation Code section 18871, added standard queuing language to the bill. Because there is space on the return to add this voluntary contribution, these amendments do not impact the department’s programs or operations. The department’s analysis of the bill as amended on May 31, 2018, still applies.

Legislative Staff Contact

Cristina Perfino  Diane Deatherage
Legislative Analyst, FTB  Legislative Director, FTB
(916) 845-4313  (916) 845-6333
christina.perfino@ftb.ca.gov  diane.deatherage@ftb.ca.gov