

**Franchise Tax Board**

**NO ANALYSIS REQUIRED**

Author: Bigelow & Berryhill Analyst: Davi Milam Bill Number: AB 524  
Related Bills: None Telephone: 845-2551 Amended Date: May 10, 2017  
Attorney: Bruce Langston Sponsor: \_\_\_\_\_

**SUBJECT:** Public Utilities/ Fines and Settlements

X No analysis required – Not within our scope of responsibility.

**SUMMARY**

This bill would appropriate moneys related to fines levied on the Pacific Gas and Electric Company for the 2015 Butte Fire.

**ANALYSIS**

The May 10, 2017, amendments removed the income tax provisions that would have allowed a miscellaneous itemized deduction for qualified tree removal expenses and inserted provisions related to fines levied by the Public Utilities Commission. As a result of the amendments, this bill no longer impacts the department's programs and operations or state income tax revenue. The department's analysis of the bill as introduced February 13, 2017, no longer applies.

**LEGISLATIVE STAFF CONTACT**

Davi Milam  
Legislative Analyst, FTB  
(916) 845-2551  
[davi.milam@ftb.ca.gov](mailto:davi.milam@ftb.ca.gov)

Diane Deatherage  
Legislative Director, FTB  
(916) 845-6333  
[diane.deatherage@ftb.ca.gov](mailto:diane.deatherage@ftb.ca.gov)