

**Franchise Tax Board**

**NO ANALYSIS REQUIRED**

Author: Allen Analyst: Jessica Deitchman Bill Number: SB 140  
Related Bills: None Telephone: 845-6310 Amended Date March 21, 2017  
Attorney: Bruce Langston Sponsor: \_\_\_\_\_

**SUBJECT:** Learning Communities for School Success Program

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

**SUMMARY**

This bill would modify the Education Code related to educational funding for high-poverty schools.

**ANALYSIS**

The March 21, 2017, amendments removed the Revenue and Taxation Code provisions related to the Fresh Fruits and Vegetables Credit and replaced them with the provision related to educational funding under the Education Code.

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**

Jessica Deitchman  
Legislative Analyst, FTB  
(916) 845-6310  
[jessica.deitchman@ftb.ca.gov](mailto:jessica.deitchman@ftb.ca.gov)

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