



No Analysis Required

Author: Wieckowski

Sponsor:

Bill Number: SB 66

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Amended: June 18, 2018

Attorney: Bruce Langston

Related Bills:

Subject: Disclose Punitive Damage Deduction

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, under the Civil Code, require the court to provide notice prior to deliberation that a defendant is permitted a tax deduction on the damages awarded as ordinary and necessary business expenses.

Analysis

The June 18, 2018, amendments replaced provisions in the Revenue and Taxation Code that would have disallowed a deduction for punitive damages with provisions in the Civil Code, relating to court-required notifications. As a result of the amendments, this bill no longer impacts the department's programs or operations.

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