



No Analysis Required

Author: Wiener

Sponsor:

Bill Number: SB 726

Analyst: Jon Feenstra

Phone: (916) 845-4870

Amended: January 3, 2018

Attorney: Bruce Langston

Related Bills:

Subject: Repeal and Replacement of California Estate Tax

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The January 3, 2018, amendments deleted the provisions that would have repealed and recast the state's estate tax provisions and inserted the provision discussed above. 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

Jon Feenstra
Legislative Analyst, FTB
(916) 845-4870
jon.feenstra@ftb.ca.gov

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