No Analysis Required

Author: Wiener  Sponsor:  Bill Number: SB 726
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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The January 3, 2018, amendments deleted the provisions that would have repealed and recast the state’s estate tax provisions and inserted the provision discussed above.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**

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