



Short Form Analysis

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Sponsor:

Bill Number: AB 1109

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Amended: April 29, 2019

Attorney: Shane Hofeling

Related Bills: See Prior Analysis

Subject: Contributions to California Preschool Investment Fund Credit

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, under the Personal Income Tax Law and the Corporation Tax Law, would create a credit for cash contributions to the California Preschool Investment Fund that would be created under the Education Code (EC).

This analysis only addresses the provisions of the bill that impact the department's programs and operations.

Analysis

The April 29, 2019, amendments modified provisions of the California Preschool Investment Pilot Program under the EC that would be administered by the State Department of Education. These amendments would not impact the department's programs or operations.

With the exception of the new reporting requirement and clarifying changes, the department's analysis of this bill as introduced February 21, 2019, still applies.

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