



Short Form Analysis

Author: Quirk-Silva

Sponsor:

Bill Number: AB 136

Analyst: Margo Cave

Phone: (916) 845-7475

Amended: June 27, 2019

Attorney: Shane Hofeling

Related Bills:

Subject: Charitable Contribution Deductions

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 disallow a charitable contribution deduction made to a postsecondary institution or to the Key Worldwide Foundation, and a deduction for a business expense related to a payment made to the Edge College and Career Network, Limited Liability Company (LLC), by taxpayers who meet specified conditions, including that they are named in a specified criminal complaint.

Analysis

The June 27, 2019, amendments eliminated legislative intent language urging the Franchise Tax Board to investigate unlawful activity and make deficiency assessments in connection with contributions and payments made to the Key World Foundation and the Edge College and Career Network, LLC.

The department's analysis of the bill as amended on May 23, 2019 still applies.

Legislative Staff Contact

Margo Cave

Legislative Analyst, FTB

(916) 845-7475

margo.cave@ftb.ca.gov

Jahna Carlson

Acting Legislative Director, FTB

(916) 845-5683

jahna.carlson@ftb.ca.gov