



## Short Form Analysis

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Sponsor:

Bill Number: AB 136

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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

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