



STATE OF CALIFORNIA
Franchise Tax Board

No Analysis Required

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Sponsor:

Bill Number: AB 1604

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Introduced: February 22, 2019

Attorney: Shane Hofeling

Related Bills:

Subject: Definition of "Taxable Year"/Technical change

☒ 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 a nonsubstantive, technical change to a provision of the Personal Income Tax Law defining "taxable year."

Analysis

Nonsubstantive technical changes have no impact on current law, thus this bill would not impact the department's programs, operations, or the state's income tax revenue.

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