**Short Form Analysis**

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Amended: May 12, 2020  
Related Bills: See Prior Analysis

**SUBJECT:**
California Firefighters' Memorial Fund and California Peace Officers Memorial Foundation Fund

**SUMMARY**
This bill would, under the Administration of Franchise and Income Tax Law, extend the repeal dates for the California Firefighters' Memorial Fund and the California Peace Officers Memorial Foundation Fund.

**ANALYSIS**
The May 12, 2020, amendments revised the repeal dates for the funds from January 1, 2031 to January 1, 2028. Other than this change, the department’s analysis of this bill as introduced February 4, 2020, still applies.

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