



No Analysis Required/Short Form Analysis

Author: Burke

Sponsor:

Bill Number: AB 263

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Amended: July 2, 2019

Attorney: Shane Hofeling

Related Bills:

Subject: Tax Expenditures/Add General Provisions

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, under the Revenue and Taxation Code, repeal and replace existing law requiring legislation authorizing a new tax credit to include specific goals, purposes, objectives, and performance measures to instead apply to legislation authorizing a new tax expenditure.

Analysis

The July 2, 2019, amendments added sales and use tax exemptions to the tax expenditures that would be subject to the bill's evaluation and reporting requirements. These amendments do not impact the department's programs or operations. The department's analysis of the bill as introduced on January 24, 2019, still applies.

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