

No Analysis Required

Author: Mullin	Sponsor:	Bill Number: AB 784
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Attorney: Shane Hofeling	Related Bills:	
Subject: Sales and Use Tax/CDTFA Reports for Sec 41		
No analysis required – Not within our scope of responsibility.		
Major Amendment	Recommend	ed Position of still valid
Minor/Technical Amendr	ment Approved Po	sition ofstill valid

Summary

This bill would, under the Sales and Use Tax provisions of the Revenue and Taxation Code, add an exemption from the sales and use for certain zero-emission technology medium- and heavy-duty transit bus vehicles and establish reporting requirements for purposes of determining the effectiveness of the exemption.

Analysis

The April 9, 2019, amendments replaced the Franchise Tax Board with the California Department of Tax and Fee Administration as the reporting agency.

As a result of the amendments, this bill no longer impacts the department's programs and operations or state income tax revenue.

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