



No Analysis Required

Author: Mullin

Sponsor:

Bill Number: AB 784

Analyst: Cristina Perfino

Phone: (916) 845-4313

Amended: April 9, 2019

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

Recommended Position of _____ still valid

Minor/Technical Amendment

Approved Position of _____ still 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.

Legislative Staff Contact

Cristina Perfino
Legislative Analyst, FTB
(916) 845-4313

Jahna Carlson
Acting Legislative Director, FTB
(916) 845-5683

cristina.perfino@ftb.ca.gov

jahna.carlson@ftb.ca.gov