



STATE OF CALIFORNIA
Franchise Tax Board

No Analysis Required

Author: Hertzberg & Gabriel Sponsor: Bill Number: SB 315
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Attorney: Shane Hofeling Related Bills:

SUBJECT: COVID-19 Alternative Adjudication Program

- No analysis required – Not within our scope of responsibility.

SUMMARY

This bill would, under the Penal Code, create the COVID-19 Alternative Adjudication Program.

ANALYSIS

The June 25, 2020, amendments removed the bill's provisions that would have modified the Government Code and Revenue and Taxation Code relating to qualified opportunity zones and replaced them with provisions establishing the COVID-19 Alternative Adjudication Program under the Penal Code. 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

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