



## No Analysis Required/Short Form Analysis

Author: Atkins

Sponsor:

Bill Number: SB 451

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Amended: September 3, 2019  
and September 6, 2019

Attorney: Shane Hofeling

Related Bills:

**Subject:** Rehabilitation of Certified Historic Building Credit

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 Personal Income Tax Law and the Corporation Tax Law, allow a tax credit for a portion of the costs paid or incurred to rehabilitate certain historic structures.

### Analysis

The September 3, 2019, and September 6, 2019 amendments specify the duties of the California Tax Allocation Committee and the Office of Historic Preservation with respect to the allocation of the credit.

These amendments do not impact the department's programs and operations. The department's analysis of the bill as amended April 8, 2019 and May 21, 2019, still applies.

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