



STATE OF CALIFORNIA  
**Franchise Tax Board**

## Short Form Analysis

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Sponsor:

Bill Number: AB 1253

Introduced: February 19, 2021

**SUBJECT:** Credits allowed for Estates & Trusts

- Minor/Technical Amendment

### SUMMARY

This bill, under the Personal Income Tax Law, would make nonsubstantive changes to special credits for estates and trusts.

### ANALYSIS

This bill makes nonsubstantive changes to Revenue and Taxation Code section 17733 by changing the word “under” to “by”. These changes do not impact the department’s programs, operations, or state tax revenue.

### LEGISLATIVE CONTACT

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