



STATE OF CALIFORNIA
Franchise Tax Board

No Analysis Required

Author: Gallagher, et al.

Sponsor: None

Bill Number: AB 297

Amended: April 21, 2021

SUBJECT

Fire Prevention

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

SUMMARY

This bill would, under the Health and Safety Code, continuously appropriate funds to the Department of Forestry and Fire Prevention and the California Conservation Corps, for fire prevention activities, as specified. Under the Public Resources Code, amongst other forest health activities, this bill would exempt from timber harvesting plan requirements maintaining a fuelbreak not more than 500 feet on each side from an approved and legally permitted habitable structure.

ANALYSIS

The April 21, 2021, amendments removed provisions of the bill that would have under the Personal Income Tax Law and Corporation Tax Law, amended the California Competes Tax Credit, to give priority to taxpayers whose project or business enhances forest health and resiliency. As a result of the amendments, this bill no longer impacts the department's programs and operations or state income tax revenue.

LEGISLATIVE CONTACT

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