



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: AB 985

Introduced: February 18, 2021

SUBJECT: Definition of Foreign Country

- Minor/Technical Amendment

SUMMARY

This bill, under the Personal Income Tax Law, would make a nonsubstantive change to the definition of "foreign county".

ANALYSIS

This bill would make a nonsubstantive change to Revenue and Taxation Code section 17019 by deleting "any" and replacing it with "a". This change does not impact the department's programs, operations, or state tax revenue.

LEGISLATIVE CONTACT

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