



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: SB 38

Amended: February 12, 2021

SUBJECT: Gross Income Exclusion for Recycling Refund Value

- Minor/Technical Amendment

SUMMARY

This bill would, under the Business and Profession Code, Penal Code, Public Contracts Code, and Public Resources Code, make several changes to the recovery and recycling of empty beverage containers programs in California. In addition, this bill establishes a program to promote beverage container recycling, and provides for the payment, collection, and distribution of certain payments and fees. This bill also imposes requirements onto deposit beverage dealers and recycling centers.

This analysis only addresses the provisions of the bill that impact the department's programs and operations.

ANALYSIS

The February 12, 2021, amendments added and made changes to Beverage Container Recycling definitions in the Public Resources Code. As a result, sections of the Revenue and Taxation Code were updated to reflect these changes. These changes do not impact the department's programs, operations, or state tax revenue.

LEGISLATIVE CONTACT

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