



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: SB 38

Related Bills:

Amended: March 1, 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.

ANALYSIS

The March 1, 2021, amendments amended the Public Resources Code by updating two definitions, reducing the length of probationary certificates from two to one year, decreasing the redemption rate for beverage containers and establish a plan for the beverage container stewardship organization. The amendments would also make technical nonsubstantive changes to the Public Resources Code. These amendments would not impact the department's programs or operations.

LEGISLATIVE CONTACT

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