



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: AB 1828

Amended: March 7, 2024

SUBJECT

Rare and Endangered Species Preservation Voluntary Tax Contribution Program/Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund

- Technical Amendment

SUMMARY

This bill would, under the Administration of Franchise and Income Tax Law, extend the repeal date of the Rare and Endangered Species Preservation Voluntary Tax Contribution Program and the Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund.

This bill would, under the Fish and Game Code, revise the purpose of the competitive grant program for which the contributed funds are used to support.

This analysis only addresses the provisions of the bill that impact the Franchise Tax Board's (FTB) programs and operations.

ANALYSIS

The March 7, 2024, amendments added a coauthor, made nonsubstantive clarifying changes to the Fish and Game Code and made changes to section 18749 of the Revenue and Taxation Code to modify the descriptive language for the tax return instructions. The March 7, 2024, amendments resolved the technical consideration discussed in the FTB's analysis of the bill as introduced January 12, 2024.

With the exception of the technical consideration, the FTB's analysis of the bill as introduced on January 12, 2024, still applies.

LEGISLATIVE CONTACT

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