



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: AB 1983

Amended: May 7, 2024

SUBJECT

Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund

SUMMARY

This bill, under the Administration of Franchise and Income Tax Laws, would create the Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund (the Fund) and would allow a taxpayer to make a voluntary contribution to the fund on their state personal income tax return.

ANALYSIS

The May 7, 2024, amendments renumbered the code sections for this Fund to be distinct from the prior fund with the same name; specified that all moneys in the prior fund could continue to be transferred and disbursed as the prior article read immediately prior to its repeal; specified that any contribution amounts designated to the proposed Fund prior to its repeal could be transferred and disbursed as provided prior to the repeal; and modified how the California Department of Food and Agriculture may allocate and distribute the funds.

The May 7, 2024, amendments resolved the policy consideration discussed in the Franchise Tax Board's (FTB) analysis of the bill as introduced March 11, 2024, and modified the technical consideration. With the exception of the above changes and the technical consideration, the FTB's analysis of the bill as introduced on March 11, 2024, still applies. The technical consideration is modified as follows: For consistency of terminology, consider replacing the term "taxable" in section 18901.9.3 with "calendar".

LEGISLATIVE CONTACT

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