



STATE OF CALIFORNIA
Franchise Tax Board

No Analysis Required

Author: Haney and Ting

Sponsor:

Bill Number: AB 441

Amended: August 16, 2023

SUBJECT

Community Event: Farmers' market or night market temporary food facility permitting

- No analysis required – Not within our scope of responsibility.

SUMMARY

This bill would amend the definition of a "community event" to include a farmers' market or night market conducted for not more than 90 consecutive or nonconsecutive days in a 12-month period and would require a farmers' market or night market temporary food facility permit to operate in all locations of that community event.

ANALYSIS

The August 16, 2023, amendments removed the Revenue and Taxation Code provisions that would have required the Franchise Tax Board to establish a program for making advance periodic payments to qualified taxpayers allowed the California Earned Income Tax Credit, the Young Child Tax Credit, and the Foster Youth Tax Credit. As a result of the amendments, this bill no longer impacts the department's programs and operations or state income tax revenue.

LEGISLATIVE CONTACT

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