

**SHORT FORM ANALYSIS**

Author: Nazarian Analyst: Jessica Deitchman Bill Number: AB 2392  
Related Bills: See Prior Telephone: 845-6310 Amended Date: May 16, 2016  
Analysis Attorney: Bruce Langston Sponsor: \_\_\_\_\_

**SUBJECT:** Seismic Retrofit of At-Risk Property Credit

- Major Amendment  Recommended Position of \_\_\_\_\_ still valid  
 Minor/Technical Amendment  Approved Position of \_\_\_\_\_ still valid

**SUMMARY**

This bill would, under the Personal Income Tax Law and Corporation Tax Law, allow a credit for costs to seismically retrofit “at-risk” buildings.

**ANALYSIS**

The May 16, 2016, amendments made minor technical changes to the bill. The department’s analysis of the bill as introduced February 18, 2016, still applies.

**LEGISLATIVE STAFF CONTACT**

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