

SHORT FORM ANALYSIS

Author: Liu Analyst: Jessica Deitchman Bill Number: SB 38
 See Prior
 Related Bills: Analysis Telephone: 845-6310 Amended Date: May 6, 2015
 Attorney: Bruce Langston Sponsor _____

SUBJECT:	Earned Income Refundable Credit/FTB Establish An Advance Earned Income Credit Payment Pilot Program & Study & Report Findings of Pilot Program/Tax Preparing Curriculum for Recipients
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- 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, create a refundable California earned income tax credit and require the Franchise Tax Board to establish an advance payments pilot program.

ANALYSIS

Minor/Technical Amendments

The May 6, 2015, amendments resolved the technical consideration discussed in the departments analysis of the bill as amended March 23, 2015. Except for the "Technical Considerations" section, the department's analysis of the bill as amended March 23, 2015, still applies.

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Board Position:	Legislative Director	Date
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