

ASSEMBLY BILL

No. 726

**Introduced by Assembly Member DeVore
(Coauthor: Assembly Member La Malfa)**

February 22, 2007

An act to add Section 17053.11 to the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 726, as introduced, DeVore. Income taxes: credit: mileage.

The Personal Income Tax Law authorizes various credits against the taxes imposed by that law.

This bill would authorize a credit against those taxes for each taxable year beginning on or after January 1, 2008, in an amount not to exceed \$0.205 per mile for costs incurred by a qualified taxpayer, as defined, for qualified travel, as defined.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 17053.11 is added to the Revenue and
2 Taxation Code, to read:
3 17053.11. (a) For each taxable year beginning on or after
4 January 1, 2008, there shall be allowed as a credit against the “net
5 tax” (as defined by Section 17039), not to exceed amount specified
6 in subdivision (b), for costs paid or incurred for qualified travel
7 by a qualified taxpayer during the taxable year.

1 (b) Twenty and one-half cents (\$0.205) cents per mile for
2 qualified travel.

3 (c) For purposes of this section:

4 (1) “Qualified taxpayer” means an individual who provides
5 charitable and voluntary in-person services to the elderly and other
6 individuals who are unable to leave their homes.

7 (2) “Qualified travel” means the number of miles accrued in a
8 qualified individual’s own vehicle in connection with the provision
9 of charitable and voluntary in-person services to the elderly and
10 other individuals who are unable to leave their homes.

11 SEC. 2. This act provides for a tax levy within the meaning of
12 Article IV of the Constitution and shall go into immediate effect.