

AMENDED IN ASSEMBLY JUNE 1, 2007
AMENDED IN ASSEMBLY APRIL 25, 2007
AMENDED IN ASSEMBLY APRIL 17, 2007
AMENDED IN ASSEMBLY MARCH 26, 2007
CALIFORNIA LEGISLATURE—2007—08 REGULAR SESSION

ASSEMBLY BILL

No. 831

Introduced by Assembly Member Parra
(Coauthors: Assembly Members Beall, Dymally, Krekorian, and Wolk)
(Coauthor: Senator Kehoe)

February 22, 2007

An act to add Section 13305.5 to the Government Code, relating to tax expenditures.

LEGISLATIVE COUNSEL'S DIGEST

AB 831, as amended, Parra. State government: tax expenditures.

Existing law requires certain legislative measures to include specified information or meet specified requirements.

This bill would require that any legislative measure creating a new tax expenditure, or extending the operation of an existing tax expenditure, as defined, shall provide for a repeal of the expenditure in a manner ~~reflective of~~ *that reflects* the needs and conditions of the proposed expenditure.

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 13305.5 is added to the Government
2 Code, to read:

3 13305.5. (a) On and after January 1, 2008, any legislative
4 measure creating a new tax expenditure, or extending the operation
5 of an existing tax expenditure, shall include a repeal of the
6 expenditure in a manner ~~reflective of~~ *that reflects* the needs and
7 conditions of the proposed expenditure.

8 (b) For purposes of this section, “tax expenditure” means a
9 credit, deduction, exclusion, exemption, or any other tax benefit
10 as provided for by state law.