

ASSEMBLY BILL

No. 1853

Introduced by Assembly Member Anderson

January 30, 2008

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1853, as introduced, Anderson. Income tax: deductions: home improvements.

The Personal Income Tax Law authorizes various deductions in computing the income that is subject to the tax imposed by that law.

This bill would state the intent of the Legislature to establish a tax deduction to encourage taxpayers to make home improvements that would decrease the fire risk to their personal residences.

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

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

- 1 SECTION 1. It is the intent of the Legislature to establish a
- 2 tax deduction to encourage taxpayers to make home improvements
- 3 that would decrease the fire risk to their personal residences.

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