

Introduced by Senator Ashburn

February 23, 2007

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 820, as introduced, Ashburn. Taxation: health insurance and health care service plans.

The Personal Income Tax Law and the Corporation Tax Law allow various deductions in computing the income that is subject to the taxes imposed by those laws. Those laws also provide various credits against the taxes imposed thereunder.

This bill would state the intent of the Legislature to enact the necessary statutory changes to equalize the tax benefits between persons whose employer provides coverage under health insurance or a health care service plan and persons who purchase this coverage themselves.

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 enact the
- 2 necessary statutory changes to equalize the tax benefits between
- 3 persons whose employer provides coverage under health insurance
- 4 or a health care service plan and persons who purchase this
- 5 coverage themselves.

O