

Introduced by Senator Kehoe

February 18, 2010

An act to amend Section 17006 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1152, as introduced, Kehoe. Income taxes: fiduciary.

The Personal Income Tax Law defines "fiduciary" as a guardian, trustee, executor, administrator, receiver, conservator, or any person, acting in any fiduciary capacity, as prescribed.

This bill would make technical, nonsubstantive changes to this provision.

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. Section 17006 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 17006. "Fiduciary" means a guardian, trustee, executor,
- 4 administrator, receiver, conservator, or any person, whether
- 5 individual or corporate, acting in ~~any~~ a fiduciary capacity for ~~any~~
- 6 a person, estate or trust.

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