

**ASSEMBLY BILL**

**No. 232**

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**Introduced by Assembly Member Ting**

February 5, 2013

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An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 232, as introduced, Ting. Personal income taxes: credits: gun buybacks.

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

This bill would state the intent of the Legislature to enact legislation that would create the California Gun Buyback Incentive Program, which would consist of legislation authorizing a personal income tax credit for persons who voluntarily surrender a firearm or large capacity magazine to a local government entity that is conducting a gun buyback program.

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  
2 legislation that would create the California Gun Buyback Incentive  
3 Program, which would consist of legislation that authorizing a  
4 personal income tax credit for persons who voluntarily surrender

- 1 a firearm or large capacity magazine to a local government entity
- 2 that is conducting a gun buyback program.

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