

ASSEMBLY BILL

No. 362

Introduced by Assembly Member Ting

February 14, 2013

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 362, as introduced, Ting. Personal income taxes: exemption: health insurance.

The Personal Income Tax Law imposes a tax on individual taxpayers measured by the amount of the taxpayer's taxable income for the taxable year, but exempts certain items of income from that tax.

This bill would state the intent of the Legislature to enact legislation that would provide an exemption from personal income taxes for qualified income, as specified, paid to an individual by his or her employer.

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 provide an exemption from personal income
3 taxes for qualified income paid to an individual by his or her
4 employer. "Qualified income" means income paid to offset the
5 cost of federal taxes paid by an individual for employer-sponsored
6 health insurance for a same-sex domestic partner or same-sex

- 1 spouse and the dependents of the same-sex domestic partner or
- 2 same-sex spouse.

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