

**Introduced by Senator Knight**

February 11, 2013

---

---

An act to amend Section 17015 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 227, as introduced, Knight. Personal income tax.

The Personal Income Tax Law defines a nonresident as every individual other than a resident.

This bill would make a technical, nonsubstantive change to that 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 17015 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 17015. "Nonresident" means ~~every~~ *an* individual other than a
- 4 resident.

O