

AMENDED IN ASSEMBLY JANUARY 4, 2016

AMENDED IN ASSEMBLY MARCH 26, 2015

CALIFORNIA LEGISLATURE—2015–16 REGULAR SESSION

**ASSEMBLY BILL**

**No. 688**

---

---

**Introduced by Assembly Member Gomez**

February 25, 2015

---

---

~~An act to amend Sections 17053.95 and 23695 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy. An act to amend Section 3303.1 of the Unemployment Insurance Code, relating to paid family leave.~~

LEGISLATIVE COUNSEL'S DIGEST

AB 688, as amended, Gomez. ~~Income and corporation taxes: credits: qualified motion pictures. Disability compensation: paid family leave.~~

*Existing law establishes within the state disability insurance program, a family temporary disability insurance program, also known as the paid family leave program, for the provision of wage replacement benefits to workers who take time off work to care for a seriously ill family member or to bond with a minor child within one year of birth or placement, as specified.*

*Existing law authorizes an employer to require an employee to take up to 2 weeks of earned but unused vacation before, and as a condition of, the employee's initial receipt of these benefits during any 12-month period in which the employee is eligible for these benefits.*

*This bill would eliminate that authorization and related provisions.*

~~The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws, including a qualified motion picture credit for taxable years beginning on or after~~

January 1, 2016, to be allocated by the California Film Commission on or after July 1, 2015, and before July 1, 2020. Existing law limits the aggregate amount of these new credits to be allocated in each fiscal year to up to \$330 million, and subject to a computation and ranking of applicants based on the jobs ratio, as defined, requires the California Film Commission to allocate credit amounts subject to specified categories of qualified motion pictures, in an amount equal to 20% or 25%, with an additional credit amount available, as specified, for qualified expenditures for the production of a qualified motion picture in California.

This bill, under the Personal Income Tax Law and the Corporation Tax Law, would extend the requirement to allocate the tax credits an additional year, until July 1, 2021. This bill would also extend the application of the limit on the aggregate amount of credits that may be allocated through the 2020–21 fiscal year.

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
 State-mandated local program: no.

*The people of the State of California do enact as follows:*

- 1     SECTION 1. Section 3303.1 of the Unemployment Insurance
- 2     Code is amended to read:
- 3     3303.1. (a) An individual is not eligible for family temporary
- 4     disability insurance benefits with respect to any day that any of
- 5     the following apply:
- 6         (1) The individual has received, or is entitled to receive,
- 7     unemployment compensation benefits under Part 1 (commencing
- 8     with Section 100) or under an unemployment compensation act
- 9     of any other state or of the federal government.
- 10        (2) The individual has received, or is entitled to receive, “other
- 11     benefits” in the form of cash benefits as defined in Section 2629.
- 12        (3) The individual has received, or is entitled to receive, state
- 13     disability insurance benefits under Part 2 (commencing with
- 14     Section 2601) or under a disability insurance act of any other state.
- 15        (4) Another family member, as defined in Section 3302, is ready,
- 16     willing, and able and available for the same period of time in a
- 17     day that the individual is providing the required care.
- 18        (b) An individual who is entitled to leave under the FMLA and
- 19     the CFRA must take Family Temporary Disability Insurance

1 (FTDI) leave concurrent with leave taken under the FMLA and  
2 the CFRA.

3 ~~(e) As a condition of an employee's initial receipt of family  
4 temporary disability insurance benefits during any 12-month period  
5 in which an employee is eligible for these benefits, an employer  
6 may require an employee to take up to two weeks of earned but  
7 unused vacation leave prior to the employee's initial receipt of  
8 these benefits. If an employer so requires an employee to take  
9 vacation leave, that portion of the vacation leave that does not  
10 exceed one week shall be applied to the waiting period required  
11 under subdivision (b) of Section 3303. This subdivision may not  
12 be construed in a manner that relieves an employer of any duty of  
13 collective bargaining the employer may have with respect to the  
14 subject matter of this subdivision.~~

15  
16  
17 **All matter omitted in this version of the bill**  
18 **appears in the bill as amended in the**  
19 **Assembly, March 26, 2015. (JR11)**  
20