
Introduced by Senator Morrell

February 24, 2015

An act to amend Section 17201 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 378, as introduced, Morrell. Income tax: deductions.

The Personal Income Tax Law, in conformity or modified conformity to federal income tax laws, allows specified itemized deductions and does not allow a deduction for other items, except as otherwise provided.

This bill would make technical, nonsubstantive changes to those provisions.

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 17201 of the Revenue and Taxation Code
- 2 is amended to read:
- 3 17201. (a) Part VI of Subchapter B of Chapter 1 of Subtitle
- 4 A of the Internal Revenue Code, relating to itemized deductions
- 5 for individuals and corporations, shall apply, except as otherwise
- 6 provided.
- 7 (b) Part VII of Subchapter B of Chapter 1 of Subtitle A of the
- 8 Internal Revenue Code, relating to additional itemized deductions
- 9 for individuals, shall apply, except as otherwise provided.

- 1 (c) Part IX of Subchapter B of Chapter 1 of Subtitle A of the
- 2 Internal Revenue Code, relating to items not deductible, shall
- 3 apply, except as otherwise provided.

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