

AMENDED IN SENATE MARCH 28, 2000

SENATE BILL

No. 1761

Introduced by Senator Figueroa

February 23, 2000

An act to add Section 14652 to the Government Code, ~~and to add Sections 17053.77 and 23667 to the Revenue and Taxation Code~~, relating to health.

LEGISLATIVE COUNSEL'S DIGEST

SB 1761, as amended, Figueroa. Health: automatic external defibrillators: state buildings: ~~tax credits~~.

Under existing law the Department of General Services is responsible for the performance of various functions with regard to state buildings.

This bill would require the Department of General Services, in consultation with the State Department of Health Services, to determine the feasibility of purchasing and installing automatic external defibrillators in state buildings.

~~The Personal Income Tax Law and the Bank and Corporation Tax Law authorize various credits against the taxes imposed by those laws.~~

~~This bill would authorize a credit against those taxes for each taxable and income year beginning on or after January 1, 2000, in an amount equal to the amount paid or incurred, not to exceed \$500, during the taxable or income year for the purchase of an automatic external defibrillator.~~

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 14652 is added to the
2 Government Code, to read:

3 14652. The Department of General Services, in
4 consultation with the State Department of Health
5 Services, shall determine the feasibility of purchasing and
6 installing automatic external defibrillators in state
7 buildings.

8 ~~SEC. 2. Section 17053.77 is added to the Revenue and
9 Taxation Code, to read:~~

10 ~~17053.77. (a) For each taxable year beginning on or
11 after January 1, 2000, there shall be allowed as a credit
12 against the "net tax," as defined in Section 17039, an
13 amount equal to the amount paid or incurred, not to
14 exceed five hundred dollars (\$500) during the taxable
15 year for the purchase of an automatic external
16 defibrillator.~~

17 ~~(b) In the case where the credit allowed by this section
18 exceeds the "net tax," the excess may be carried over to
19 reduce the "net tax" in the following year, and
20 succeeding years if necessary, until the credit is
21 exhausted.~~

22 ~~SEC. 3. Section 23667 is added to the Revenue and
23 Taxation Code, to read:~~

24 ~~23667. (a) For each income year beginning on or
25 after January 1, 2000, there shall be allowed as a credit
26 against the "tax," as defined in Section 23036, an amount
27 equal to the amount paid or incurred, not to exceed five
28 hundred dollars (\$500) during the income year for the
29 purchase of an automatic external defibrillator.~~

30 ~~(b) In the case where the credit allowed by this section
31 exceeds the "tax," the excess may be carried over to
32 reduce the "tax" in the following year, and succeeding
33 years if necessary, until the credit is exhausted.~~

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