Introduced by Senator Yee

February 19, 2010

An act to amend Section 17002 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 1391, as introduced, Yee. Personal income tax: definitions.

The Personal Income Tax Law imposes taxes on taxable income and provides, among other things, that specified definitions govern the construction of that law.

This bill would make a technical, nonsubstantive change 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 17002 of the Revenue and Taxation Code 2 is amended to read:
- 3 17002. Except where the context otherwise requires, the
- 4 definitions—given in this chapter govern the construction of this
- 5 part.