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**SENATE COMMITTEE ON APPROPRIATIONS**

**Senator Anthony Portantino, Chair  
2019 - 2020 Regular Session**

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**SB 934 (Bates) - Corporate taxes: exempt organizations: filing fees**

**Version:** April 29, 2020

**Policy Vote:** GOV. & F. 7 - 0

**Urgency:** No

**Mandate:** No

**Hearing Date:** June 18, 2020

**Consultant:** Robert Ingenito

**Bill Summary:** SB 934 would eliminate (1) the \$25 filing fee for the application for tax-exempt status, and (2) the annual information return filing fee of \$10 for exempt organizations.

**\*\*\*\*\* ANALYSIS ADDENDUM – SUSPENSE FILE \*\*\*\*\***

**The following information is revised to reflect amendments  
adopted by the committee on June 18, 2020**

**Fiscal Impact:** The Franchise Tax Board (FTB) estimates that this bill would result in annual General Fund revenue losses of \$600,000 in 2020-21, and \$900,000 in the two subsequent years. This estimate includes both the impact from (1) eliminating the \$25 filing fee submitted with form FTB 3500, and (2) the \$10 fee submitted with FTB Form 199. The department indicates that administrative costs resulting from the bill would be minor and absorbable.

**Committee Amendments:** Add a coauthor.

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