

File No. 130591

Committee Item No. _____

Board Item No. 40

COMMITTEE/BOARD OF SUPERVISORS
AGENDA PACKET CONTENTS LIST

Committee _____

Date _____

Board of Supervisors Meeting

Date 6/11/2013

Cmte Board

- Motion
- Resolution
- Ordinance
- Legislative Digest
- Budget Analyst Report
- Legislative Analyst Report
- Introduction Form (for hearings)
- Department/Agency Cover Letter and/or Report
- MOU
- Grant Information Form
- Grant Budget
- Subcontract Budget
- Contract/Agreement
- Award Letter
- Application
- Public Correspondence

OTHER (Use back side if additional space is needed)

- ASSEMBLY BILL 300
- _____
- _____

Completed by: BRIGA DAIKOV
Completed by: _____

Date 6/6/2013
Date _____

An asterisked item represents the cover sheet to a document that exceeds 20 pages. The complete document is in the file.

1 [Supporting Assembly Bill 362 - Same Sex Couple Tax Fairness Act]
2

3 **Resolution in support of Assembly Bill 362 Same Sex Couple Tax Fairness Act.**
4

5 WHEREAS, The United States was founded as a democratic nation, and our
6 country's Declaration of Independence states that, "All men are created equal; and

7 WHEREAS, Due to the federal Defense of Marriage Act (DOMA), which prohibits
8 recognition of same-sex unions, LGBT couples are denied over 1,100 benefits by the
9 federal government; and

10 WHEREAS, One of the benefits denied to same-sex couples is the inability to exempt
11 employer-sponsored health insurance for a same-sex partner and the partner's children
12 from Federal taxes; as opposite-sex couples are able to do; and

13 WHEREAS, Due to the denial of this benefit, same-sex couples and same-sex
14 headed families incur extra federal taxes on their employer-sponsored health insurance in
15 an amount that averages \$1,069 per year for a same-sex partner and if the partner has
16 children, the cost multiply; and

17
18 WHEREAS, A growing number of employers are recognizing this injustice and are
19 reimbursing their LGBT employees for this unfair federal tax; and,

20 WHEREAS, Even when a California employer reimburses an employee for these
21 federal taxes, same-sex couples and same-sex headed families must pay state income
22 taxes on this reimbursement; and
23
24
25

1 WHEREAS, Studies have shown that micro-aggressions and discrimination can
2 negatively impact the health of LGBT individuals, which makes it even more imperative that
3 this population not be deterred from obtaining health care coverage, and

4 NOW THEREFORE, BE IT RESOLVED, Through the State Legislation Committee
5 the City and County of San Francisco has officially endorsed AB 362 (Ting) which would
6 make the reimbursement provided by a California employer to their employees in same-sex
7 partnerships or families exempt from state taxation.
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AMENDED IN ASSEMBLY MAY 21, 2013

AMENDED IN ASSEMBLY APRIL 2, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 362

**Introduced by Assembly Member Ting
(Coauthor: Assembly Member Gordon)**

February 14, 2013

An act to add *and repeal* Section 17141 ~~to~~ of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 362, as amended, Ting. Personal income taxes: exclusion: health insurance.

The Personal Income Tax Law imposes taxes based upon gross income, and defines gross income as all income from whatever source derived, unless specifically excluded.

This bill, *until January 1, 2019*, would also exclude from gross income any amount received by an employee from an employer to ~~reimburse~~ *compensate for* specified federal income ~~taxes paid~~ *tax liability incurred* by the employee.

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 17141 is added to the Revenue and
- 2 Taxation Code, to read:

1 17141. (a) Gross income shall not include any amount
2 received by an employee from an employer to ~~reimburse~~
3 ~~compensate for the additional federal income taxes paid tax~~
4 ~~liability incurred~~ by the employee because, for federal income tax
5 purposes, the same-sex spouse or domestic partner of the employee
6 is not considered the spouse of the employee under Section 105(a)
7 or Section 106(a) of the Internal Revenue Code, including any
8 ~~reimbursement of compensation for the additional federal income~~
9 ~~taxes paid tax liability incurred~~ with respect to those amounts.

10 (b) *This section shall remain in effect only until January 1, 2019,*
11 *and as of that date is repealed.*

12 SEC. 2. This act provides for a tax levy within the meaning of
13 Article IV of the Constitution and shall go into immediate effect.

Print Form

Introduction Form

By a Member of the Board of Supervisors or the Mayor

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee.
An ordinance, resolution, motion, or charter amendment.
- 2. Request for next printed agenda without reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning "Supervisor [] inquires"
- 5. City Attorney request.
- 6. Call File No. [] from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No. []
- 9. Request for Closed Session (attach written motion).
- 10. Board to Sit as A Committee of the Whole.
- 11. Question(s) submitted for Mayoral Appearance before the BOS on []

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission Youth Commission Ethics Commission
- Planning Commission Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use a Imperative

Sponsor(s):

Supervisor Mark Farrell

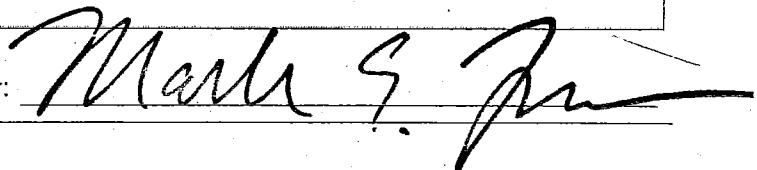
Subject:

Declaring Support for AB 362

The text is listed below or attached:

See attached.

Signature of Sponsoring Supervisor:



For Clerk's Use Only: