

Date: December 11, 2007
Initiative No. 07-0072

The Attorney General of California has prepared the following title and summary of the chief purpose and points of the proposed measure:

STATE INCOME TAX DEDUCTION FOR DIETARY SUPPLEMENTS AND CERTAIN

FOODS. STATUTE. Allows medical expense deductions on state income tax returns for costs of dietary supplements and food for special dietary needs. Dietary supplements include tablets, capsules, powder, and measured doses of liquid that contain vitamins, minerals, herbs, amino acids, or dietary substances, but do not include conventional food products. Foods for special dietary needs are those consumed due to a medical condition, for supplementing the diet, or as the sole item of the diet. Medical condition includes disease, pregnancy, lactation, infancy, food allergy, overweight and underweight. Summary of estimate by Legislative Analyst and Director of Finance of fiscal impact on state and local government: Annual ongoing reduction in state revenues of approximately \$200 million, assuming the measure's effect is only to add a new above-the-line deduction for dietary supplements and foods for special dietary needs.

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