



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
E. G. AND ALICE R. BUCKNER)

For Appellants: Alice R. Buckner,
in pro. per.

For Respondent: James T. Philbin
Supervising Counsel

O P I N I O N

This appeal is made pursuant to section 18601.1 of the Revenue and Taxation Code from the action of the Franchise Tax Board in denying the claims of E. G. and Alice R. Buckner for **renter's** credits for years prior to 1979.

Appeal of E. G. and Alice R. Buckner

The issue for determination is whether appellants E. G. and Alice R. Buckner are entitled to renter's credits for years prior to 1979.

Appellants claimed refunds for renter's credits for years after 1972 and prior to 1979, and indicated that they had received public assistance in the form of Supplemental Security Income (SSI) and/or State Supplemental Payments (SSP) during those years. Respondent denied their claims on the ground that public assistance recipients did not qualify for the renter's credit prior to 1979.

During the years in question, section 17053.5 of the Revenue and Taxation Code allowed "qualified renters" to claim an annual credit against their personal income tax liability. Prior to its amendment in 1979, subdivision (c) of that section provided that renters were not entitled to the credit for any period of time during which they received "public assistance grants which took into account housing or shelter needs." In the Appeal of Gloria J. Oliveria, decided by this board on March 31, 1982, we determined that SSI and SSP are public assistance programs which take housing needs into account. We concluded that individuals are not entitled to renter's credits for periods, prior to 1979, during which they received payments under such programs.

Since appellants received SSI/SSP assistance from 1973 through 1978, they are not entitled to renter's credits for those years. Respondent's action must therefore be sustained.

