



BEFORE THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
LEILA WENONA MASSEY)

For Appellant: Leila Wenona Massey,
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 claim of Leila Wenona Massey for renter's credit for the year 1976.

Appeal of Leila Wenona Massey

The issue for determination is whether appellant Leila Wenona Massey is entitled to a **renter's** credit for the year 1976.

Appellant filed a timely claim for a renter's credit refund for the year in question. Respondent. denied her claim solely on the ground that certain public assistance recipients did not qualify for the renter's credit in that year. In her protest and appeal, appellant explained that in 1976 she had received neither Supplemental Security **Income** (SSI) nor payments under the State Supplementary Program for the Aged, Blind and Disabled (SSP). She added that she had applied for SSI but had been informed that she was not eligible for it.

During the year in question, section 17053.5 of the Revenue and Taxation Code permitted a "qualified renter" to claim an annual credit against personal income tax liability; however, subdivision (c) of that section disallowed the credit for any period of time during which the renter 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 (42 U.S.C., § 1381 et seq.) and SSP (Welf. & Inst. Code, § 12000 et seq.) are public assistance programs which consider housing needs in allocating funds, and that individuals are not entitled to renter's credits for periods, prior to 1979, during which they received SSI or SSP.

It appears that respondent denied appellant's claim for renter's credit solely because it thought she had received ssi or SSP, but that it found her in all other respects eligible for the credit. The record indicates that she did not receive SSI or SSP during the appeal year. We must therefore reverse respondent's determination, and grant appellant's claim.

