

**Assembly Committee on
Revenue and Taxation**

California State Legislature

**Revenue and Taxation
Legislative Summary
2021-22**



Honorable Jacqui Irwin, Chair

Honorable Janet Nguyen, Vice Chair

January 2023

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION

2021-22 LEGISLATIVE SUMMARY

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2021-22

LEGISLATIVE SUMMARY

The following is a list of tax-related legislation that the Legislature considered during the 2021-22 Legislative Session. The measures are listed in numerical order, with chapter numbers provided, and the provisions of each bill are briefly summarized. The list also includes introduced bills that did not reach the Assembly Floor, as well as bills adopted by the Legislature but vetoed by the Governor.

This publication is intended to be a useful summary of the Legislature's work in the area of revenue and taxation during 2021-22. An electronic copy of this document is also available under "Publications" on the Revenue and Taxation Committee's Web page at www.assembly.ca.gov.

Copies of analyses prepared by the Assembly Committee on Revenue and Taxation can be obtained by accessing the Official California Legislative Information Internet Web page maintained by the Legislative Counsel at www.leginfo.legislature.ca.gov, or by writing to the Assembly Committee on Revenue and Taxation, Legislative Office Building, 1020 "N" Street - Room 167A, Sacramento, CA 95814.

**ASSEMBLY COMMITTEE
ON
REVENUE AND TAXATION**

2021-22 LEGISLATIVE SUMMARY

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ASSEMBLY BILLS

AB 62 (Gray) – Income Taxes: Credits: Costs to Comply with COVID-19 Regulations

Authorizes a tax credit, under the Personal Income Tax and Corporation Tax Laws, equal to the costs paid or incurred by a taxpayer for complying with COVID-19 prevention regulations adopted by the California Occupational Safety and Health Standards Board on November 19, 2020.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 65 (Low) - California Universal Basic Income Program: Personal Income Tax

Establishes the Universal Basic Income Fund in the State Treasury, to be administered by the Franchise Tax Board, for the purposes of issuing a universal basic income of \$1,000 per month to eligible individuals.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 71 (L. Rivas, Bloom, Chiu, and Wicks) - Homelessness Funding: Bring California Home Act

Conforms state law to the federal provisions related to Global Intangible Low-Taxed Income and taxes repatriated income to finance the Bring California Home Fund, established by this bill, and continuously appropriates revenue from the Fund to the Homeless Coordinating and Financing Council, among other provisions.

Status: Died on the Assembly Inactive File.

AB 80 (Burke) - Taxation: Coronavirus Aid, Relief, and Economic Security Act: Federal Consolidated Appropriations Act, 2021

Conforms, with certain modifications, state law to federal law regarding the tax treatment of Paycheck Protection Program loans and Economic Injury Disaster Loan advance grants under the Coronavirus Aid, Relief, and Economic Security Act and the Consolidated Appropriations Act of 2021.

Status: Chapter 17, Statutes of 2021.

AB 91 (Valladares) - Taxation: Corporations: Minimum Franchise Tax: Limited Liability Companies: Annual Tax: Small Businesses: Microbusinesses

Limits the annual minimum franchise tax and annual tax imposed on specified entities conducting business in the state to \$400 and \$200 for small businesses and microbusinesses, respectively.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

AB 113 (Boerner Horvath) - Income Taxes: Credits: Electric Vehicles

Allows, for taxable years beginning on or after January 1, 2021, and before January 1, 2026, a credit under the Personal Income Tax and Corporation Tax Laws equal to 40% of the amounts paid or incurred in qualified costs by a qualified taxpayer for the installation of electric vehicle supply equipment, as defined, in a covered multifamily dwelling or nonresidential building, up to certain maximum amounts.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 116 (Voepel) - Personal Income Taxes: Gross Income: Exclusion: Student Loan Assistance

Authorizes, for taxable years beginning on or after January 1, 2021, and until January 1, 2026, a gross income exclusion for an employee on amounts paid or incurred by an employer for principal or interest on qualified education loans, up to \$5,250.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 217 (Valladares) - Sales and Use Taxes: Exemption: Tax Holiday: School Supplies

Provides an exemption under the Sales and Use Tax Law for qualified school supplies, as defined, during the three-day period beginning at 12:01 a.m. on July 30, 2022, and ending at 11:59 p.m. on August 1, 2022.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 219 (Villapudua and Mathis) - Personal Income Tax: Credit: Back-to-School Items

Allows a credit under the Personal Income Tax Law for each taxable year beginning on or after January 1, 2022, and before January 1, 2027, in an amount equal to the amount of sales tax collected from a qualified taxpayer during the first week of August of the taxable year for purchases of back-to-school specified items not to exceed \$2,500 per taxable year per household. Defines a “qualified taxpayer” as a parent with a schoolchild, a student attending a postsecondary institution, or an educator.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 222 (B. Rubio) - Income Taxes: Net Operating Losses: Active Solar Energy Systems

Authorizes, for taxable years beginning on and after January 1, 2023, a net operating loss carryback, as described, for a net operating loss or carryover of net operating loss for which a deduction was suspended for a qualified taxpayer. Defines a “qualified taxpayer” as a taxpayer that was engaged in the business of owning, operating, or constructing active solar energy systems in the state and that completed a specified substantial sale of fixed assets or other property held or used in the regular course of their trade or business during the taxable year beginning on or after January 1, 2020, but before January 1, 2021.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 243 (Choi) – Personal Income Tax: Deduction: Medical Expenses

Modifies the existing Personal Income Tax Law deduction for medical and dental expenses that exceed 7.5% of federal adjusted gross income by lowering this threshold to 4%.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 248 (Choi) - Income Taxes: Credits: Cleaning and Sanitizing Supplies: COVID-19

Authorizes a credit under the Personal Income Tax and Corporation Tax Laws equal to expenses paid or incurred by businesses in the state associated with cleaning and sanitizing supplies in response to COVID-19.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

AB 249 – Income Tax Credits: Research Credit

Increases the existing Personal Income Tax and Corporation Tax Law research credit from 15% to 20% of the excess of qualified research expenses for the taxable year over the base amount, and increases the amount of the credit for basic research payments to 30%.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 250 (Choi) - Personal Income Tax: Credit: Qualified Teacher: School Supplies

Allows a Personal Income Tax Law credit, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, equal to the amounts paid or incurred by a qualified teacher for instructional materials and classroom supplies, not to exceed \$200 per taxable year.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

AB 259 (Davies) – Protecting Our Restaurants Tax Credit

Allows a credit under the Personal Income Tax Law for taxable years beginning on or after January 1, 2020, and before January 1, 2021, to a qualified taxpayer, as defined, equal to 50% of the annual fee paid or incurred by the qualified taxpayer for an alcohol license for a qualified establishment during that taxable year. Also allows a credit under the Corporation Tax Law for taxable years beginning on or after January 1, 2020, and before January 1, 2021, to a qualified taxpayer, as defined, equal to 50% of the annual fee paid or incurred by an owner or operator of the qualified taxpayer for an alcohol license, as defined, during that taxable year.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 264 (Voepel) – California Competes Tax Credit: Pharmaceutical Companies

Provides, under the Personal Income Tax and Corporation Tax Laws, an additional \$10 million in aggregate funding for the California Competes Tax Credit program to be reserved for pharmaceutical companies.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 291 (Seyarto) – Income Taxation: Exclusion: Military Survivor Benefits

Allows, for taxable years beginning on or after January 1, 2021 and until January 1, 2026, a gross income exclusion for survivor benefits or payments received under the federal Survivor Benefit Plan, which provides a lifetime annuity for the dependents of a deceased military retiree.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 296 (Gipson) – Sales and Use Taxes: Exclusion: Pawnbrokers: Transfer of Vested Property

Extends, to January 1, 2027, the exclusion for the transfer of vested property by a pawnbroker to the person who pledged it under the Sales and Use Tax Law.

Status: Chapter 164, Statutes of 2021.

AB 310 (Lee, L. Gonzalez, and Santiago): Wealth Tax

Imposes, for taxable years beginning on or after January 1, 2022, an annual tax at a rate of 1% of a California resident's worldwide net worth, as defined, in excess of \$50 million and an additional 0.5% for worldwide net worth in excess of \$1 billion, except that these thresholds shall be halved for married taxpayers filing separately.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 324 (Choi) – Income Taxes: Credits: Attic Vent Closures

Allows a tax credit for taxable years beginning on or after January 1, 2022, and before January 1, 2027, to a qualified taxpayer that installs an attic vent closure in a residential property in an amount equal to 40% of the qualified costs paid or incurred by the qualified taxpayer during the taxable year for the installation.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 365 (O'Donnell) – Sales and Use Taxes: Exemption: Zero-Emission and Near-Zero-Emission Drayage Trucks

Provides, on and after January 1, 2023, and before January 1, 2028, a partial exemption under the Sales and Use Tax Law for qualified drayage trucks. Defines a "qualified drayage truck" as a new or used drayage truck that meets the criteria of certain emission reduction programs.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 466 (Petrie-Norris) – Returns: Unclaimed Property

Authorizes the Franchise Tax Board (FTB) to provide the State Controller with additional information from business entity income tax returns or other business entity records that the FTB maintains.

Status: Chapter 92, Statutes of 2021.

AB 528 (Wicks) – Property Taxation: Tax-Defaulted Property: Sales to Nonprofits

Eases and expedites a non-profit organization's purchase of a tax-defaulted property by, among other provisions, specifying the purchase price of a tax-defaulted property by a non-profit organization is \$0 and requiring a county tax collector to provide to the Secretary of State (SOS) the county's list of tax-defaulted property eligible for tax sale, which is required to be posted to the SOS's website on an up-to-date list.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 545 (Quirk) – University of California: Major Tax Expenditures: Research

Requests the Regents of the University of California to perform a comprehensive assessment of major tax expenditures, as defined, to study, among other things, the legislative intent, the beneficiaries, the number of affected returns or business entities, the

cost to the General Fund, the effectiveness of those tax expenditures, and options to modify the tax expenditures to improve their effectiveness or reduce their cost.

Status: Senate Appropriations Committee, held on Suspense File.

AB 593 (Petrie-Norris, Daly, Irwin and Mullin) – Income Taxes: Net Operating Losses: Tax Credits: Research, Development, and Testing for Diseases

Exempts taxpayers performing specified research and development in biotechnology from the existing \$5 million cap on total business credits allowed under the Personal Income Tax (PIT) Law and Corporation Tax Law and from the suspension of the net operating loss deduction under the PIT Law.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 607 (Arambula and Patterson): Sales and Use Taxes: Exemptions: Blood Screening Testing

Establishes a complete exemption under the Sales and Use Tax Law for specified tangible personal property used by a licensed nonhospital blood bank to perform blood screening tests on donated human blood.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 632 (Ramos) – Minimum Franchise Tax: Small Business Fees

Reduces, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, the minimum franchise tax (MFT) from \$800 to \$200, \$400, and \$600 if the corporation has gross receipts less than \$2.5 million, less than \$7.5 million, and less than \$15 million, respectively, but maintains the existing MFT amount for corporations with \$15 million or more in annual gross receipts, limited partnerships, limited liability partnerships, and limited liability companies.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 664 (Bigelow) – Taxation: Corporation Tax Law: Annual Tax: Small Businesses

Suspends, for taxable years beginning on or after January 1, 2020, and until the state of emergency declared by the Governor on March 4, 2020 related to COVID-19 is lifted, the payments required of specified small businesses for taxes imposed under the Corporation Tax Law and the annual tax.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 668 (Petrie-Norris) – Personal Income Taxes: Exclusion: Forgiven Student Loan Debt

Excludes from gross income, in conformity with federal law, specified student loan debt relief, as specified, for taxable years beginning on or after January 1, 2021, and before January 1, 2026.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 675 (Bloom) – Corporation Tax Law: Credits: Employment: Homelessness

Allows a credit under the Corporation Tax Law for each taxable year beginning on or after January 1, 2022, and before January 1, 2027, to a qualified taxpayer that employs a person who is homeless during the taxable year, in an amount between \$2,500 and \$10,000 per eligible individual, not to exceed \$30,000 per taxable year, depending on the amount of hours worked by the eligible individual.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 704 (Mayes) – Personal Income Taxes: Deduction: Qualified Education Loans

Removes, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, the \$2,500 limit for the deduction equal to the amount of interest paid by the taxpayer during the taxable year on specified higher education loans.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 708 (E. Garcia) – Personal Income Taxes: Corporation Taxes: Gross Income: Federal Consolidated Appropriations Act, 2021

Conforms state law to federal law by adopting the provisions of the federal Consolidated Appropriations Act of 2021 prohibiting reductions in tax deductions, denials of basis adjustments, and reductions in tax attributes based on the exclusion from gross income of forgiven loans covered under the Coronavirus Aid, Relief, and Economic Security Act, and its subsequent amendments.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 709 (Nguyen) – Personal Income Tax Law: Corporation Tax Law: Tax Credits: Foster Youth

Allows, for taxable years beginning on or after January 1, 2021, and before January 1, 2028, a credit equal to 40% of the wages paid to a current or former foster youth below the age of 25 for work completed as part of a Work Experience Education Program, or a registered apprenticeship or pre-apprenticeship program.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 725 (Ward) – Cannabis Tax: Penalty

Removes the penalty imposed on a licensee who fails to pay the excise or cultivation tax enacted by the Control, Regulate and Tax Adult Use of Marijuana Act.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 727 (Choi) – Income Tax: Health Savings Accounts

Provides, for taxable years beginning on or after January 1, 2022, and until January 1, 2027, an above-the-line deduction to individuals enrolled in a high deductible health plan, as specified, for amounts contributed to a health savings account (HSA) and excludes amounts contributed to an HSA by an employer on behalf of an employee from the employee's gross income, among other provisions.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 742 (Calderon) – Personal Income Taxes: Voluntary Contributions: School Supplies for Homeless Children Voluntary Tax Contribution Fund

Extends the sunset date of and revises the statutory provisions for the existing voluntary contribution fund on the state Personal Income Tax return dedicated to providing school supplies to homeless children.

Status: Chapter 96, Statutes of 2021.

AB 806 (Chen) – Taxation: Corporations: Minimum Franchise Tax: Limited Liability Companies: Annual Tax: Suspension

Suspends, for taxable years beginning on or after January 1, 2020, and before January 1, 2023, the minimum franchise tax imposed on corporations incorporated in California and the annual tax on limited partnerships, limited liability partnerships, and limited liability companies.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 820 (Cooley) – Corporation Tax Law: Banks and Financial Corporations: Exclusions: Interest Income

Excludes, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, amounts of qualified interest income generated by a bank or financial corporation, as defined, from gross income or from the sales-factor calculation, as applicable, for loans issued to certain small businesses.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 828 (Cooper) – Cannabis Excise Tax: Remittance and Collection

Authorizes a cannabis distributor to remit the excise tax on retail cannabis transactions in the distributor's return for the following quarter if the distributor has not collected the excise tax in the quarter in which the transaction occurred.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 834 (Choi) – Income Tax Credits: Leased or Rented Property: Persons Receiving Housing Services or Assistance

Authorizes, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, a credit under the Personal Income Tax and Corporation Tax Laws for taxpayers that own a unit rented to persons receiving housing services or assistance from a nonprofit organization, in an amount equal to \$500 for each rented unit, not to exceed an aggregate of \$5,000 per taxable year.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

AB 837 (B. Rubio) – Collection of Tax: Deployed Military Personnel

Prohibits the Franchise Tax Board from imposing a levy on salary or wages, or placing a lien on a bank account, of a member of the Armed Forces of the United States while on active duty and deployed away from the individual's permanent duty station.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 879 (B. Rubio) – Personal Income Tax: Corporation Tax: Sales and Use Taxes: California Tax Amnesty and Revenue Recovery Act

Requires the California Department of Tax and Fee Administration and the Franchise Tax Board to administer the California Tax Amnesty and Revenue Recovery Act, a tax amnesty program, during the period beginning on September 1, 2022, and ending October 31, 2022, inclusive, for specified taxpayers with respect to penalties and fees for tax reporting periods beginning on or after January 1, 2020, and before January 1, 2021.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 904 (Grayson) – Income Taxes: Credits: Manufacturers' Machinery and Equipment

Establishes credits under the Personal Income Tax and Corporation Tax Laws for taxable years beginning on or after January 1, 2021, and before January 1, 2032, in an amount equal to a specified percentage of the amount paid or incurred during the taxable year by a qualified taxpayer for qualified personal tangible property, defined, in part, to include

machinery and equipment, up to \$1 million. Excludes these credits from the \$5 million tax reduction cap imposed under existing law.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 906 (Carrillo) – Zero-Emission Trucks: Tax and Fee Exemptions

Provides, among other things, an exemption under the Sales and Use Tax Law for fuel for the operation of a zero-emission medium- or heavy-duty truck that is the subject of a lease entered into after July 1, 2022, with specified characteristics.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by Committee.

AB 936 (Chen) – Personal Income Taxes: Corporation Taxes: Gross Income: Federal Consolidated Appropriations Act, 2021

Conforms state law to federal law by adopting the provisions of the federal Consolidated Appropriations Act of 2021 prohibiting reductions in tax deductions, denials of basis adjustments, and reductions in tax attributes based on the exclusion from gross income of forgiven loans covered under the Coronavirus Aid, Relief, and Economic Security Act, and its subsequent amendments.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 946 (Lee) – Home Purchase Assistance Fund: Personal Income Taxation: Mortgage Interest Deduction

Disallows, for taxable years beginning on or after January 1, 2022, the mortgage interest deduction for properties other than a principal residence and transfers the additional revenue resulting from this disallowance to the Home Purchase Assistance Fund.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

AB 952 (Mathis) – Income Taxes: Passive Activities: Forest Management Costs

Provides, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, that the limitations on passive activity losses and credits do not apply to costs attributed to specified forest management activities, up to \$25,000 per taxable year.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 994 (Patterson) – Income Taxation: Exclusion: California Small Business COVID-19 Relief Grant Program

Provides, for taxable years beginning on or after January 1, 2021, and before January 1, 2026, an exclusion from the calculation of gross income for amounts of a grant awarded pursuant to the California Small Business COVID-19 Relief Grant Program.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 999 (Nguyen) – The California Taxpayers’ Bill of Rights: Procedures: Appeals Staff Review Conferences

Allows an appeals staff review conference, convened pursuant to administration of the Diesel Fuel Tax Law, to be held remotely or virtually, meaning without the taxpayer's physical presence at an office, if agreed to by both parties.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1065 (Maienschein) – Personal Income Taxes: Voluntary Contributions: Mental Health Crisis Prevention Voluntary Tax Contribution Fund

Authorizes the addition of the Mental Health Crisis Prevention Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return.

Status: Chapter 61, Statutes of 2021.

AB 1108 (Cunningham) – Sales and Use Taxes: Exemption: Lease of Solar Electric Generation Systems: Greenhouse Gas Reduction Fund: Transfer

Allows, on and after January 1, 2022, and before July 1, 2030, a partial exemption from the Sales and Use Tax Law on amounts paid for the lease of solar electric generation systems that comply with requirements prescribed in the California Building Standards Code.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1121 (Rodriguez) – Sales and Use Taxes: Exemption: Emergency Preparation Items

Provides, on and after January 1, 2022, and before January 1, 2024, an exemption from the Sales and Use Tax Law for emergency preparation items, as defined, sold or purchased during a specified three-day window and establishes maximum allowable purchase price thresholds based on the type of emergency preparation items.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

AB 1146 (Cervantes) – California Small Business Rent Relief Act

nacts the California Small Business Rent Relief Act, which would authorize counties to establish a local small business rent forgiveness and tax relief program, as specified, to provide credits to qualified taxpayers to be used against any tax or fee owed to the county by the qualified taxpayer, and for which the county has authority to collect a credit in lieu of cash.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1163 (Nazarian) – Local Government: Taxation: Prohibition: Groceries

Repeals the prohibition on the imposition, increase, levy and collection, or enforcement by a local agency of any tax, fee, or other assessment on groceries, including the requirement that the department cease administering a local sales and use tax.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1199 (Gipson) – Homes for Families and Corporate Monopoly Transparency Excise Tax: Qualified Property: Reporting Requirements

Imposes an excise tax on taxpayers that own qualified property equal to 25% of the gross receipts derived from rental income. Additionally, requires any corporation, limited liability corporation, limited liability partnership, and limited partnership that owns qualified property to report to the Secretary of State (SOS) specified information related to the beneficial owner of each qualified property and directs the SOS to publish the information on the SOS's website.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1203 (Burke) – Property Taxation: Assessment Appeals Board: Qualifications: County of Los Angeles

Modifies the qualifications required for a person to be eligible to be nominated to a Los Angeles County (LAC) assessment appeals board by expanding the type of professional experience and permits the LAC Board of Supervisors to reduce the period from three years to one that disqualifies a person from serving on an assessment appeals board after being employed in an assessor's office.

Status: Chapter 418, Statutes of 2021.

AB 1206 (Bennett) – Property Taxation: Affordable Housing: Welfare Exemption

Requires, for the 2022-23 fiscal year (FY) through the 2027-28 FY that a residential unit continue to be treated as occupied by a lower income household, as specified, if the owner is a community land trust whose land is leased to low-income households, subject to a contract that complies with specified requirements.

Status: Chapter 636, Statutes of 2022.

AB 1219 (Berman) – Income Taxes: Natural Heritage Preservation Tax Credit Act of 2000

Reinstates, under the Personal Income Tax and Corporation Tax Laws, the Natural Heritage Preservation tax credit in an amount equal to 55% of the fair market value of a qualified contribution made on or after January 1, 2021, and before June 30, 2026, by a taxpayer during the taxable year to the state, any local government, or any designated nonprofit organization.

Status: Chapter 419, Statutes of 2021.

AB 1223 (Levine) – Firearms and Ammunition: Excise Tax

Enacts the Gun Violence Prevention, Healing, and Recovery Act, which would, commencing July 1, 2023, and subject to an appropriation as specified, impose an excise tax in the amount of 10% of the sales price of a handgun and 11% of the sales price of a long gun, rifle, firearm precursor part, and ammunition, as specified.

Status: Died on Assembly Third Reading.

AB 1249 (Gallagher) – Income Taxes: Gross Income Exclusions: Wildfires

Provides, until January 1, 2028, a gross income exclusion under the Personal Income Tax Law and Corporation Tax Law for amounts received by specified taxpayers from the Fire Victims Trust related to the settlement of litigation associated with certain wildfires.

Status: Chapter 749, Statutes of 2022.

AB 1253 (Santiago, L. Gonzalez, Kalra, and Lee) – Personal Income Taxes: Additional Tax

Imposes, under the Personal Income Tax Law and for taxable years beginning on or after January 1, 2021, an additional tax at the rates of 1%, 3%, and 3.5% for taxpayers with taxable income more than \$1 million to \$2 million, more than \$2 million to \$5 million, and more than \$5 million, respectively, and adjusted for inflation.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1338 (Low) – Public Social Services Programs: Financial Assistance Demonstration and Research Programs

Requires the California Department of Social Services to develop a process to register any organization or entity that issues financial assistance through a program in the state and to make public on its Internet website a list of those organizations and entities that have registered.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1380 (Fong) – Taxation: Federal Consolidated Appropriations Act, 2021

Adopts, in modified conformity with federal law, specified provisions of the Consolidated Appropriations Act of 2021 that prohibit any reduction in tax deductions, denials of basis adjustments, and reductions in tax attributes based on the gross income exclusion of forgiven loan amounts pursuant to the federal Consolidated Aid, Relief, and Economic Security Act and its subsequent amendments, as specified.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1402 (Levine) – Marketplace Facilitator: Fee Collection

Revises the Marketplace Facilitator Act to require marketplace facilitators to register, collect, and remit specified fees administered under the Fee Collection Procedures Law that are imposed upon the retail sale of tangible personal property in this state.

Status: Chapter 421, Statutes of 2021.

AB 1424 (Nguyen) – Sales and Use Taxes: Public Hearings

Requires the California Department of Tax and Fee Administration to ensure remote or virtual participation is available in the annual hearing where taxpayers may present proposals on changes to the Sales and Use Tax Law.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1435 (Carrillo) – Noncannabis Cannabinoids

Imposes an excise tax on the purchaser of noncannabis cannabinoids (NCC) at the rate of \$0.01 per milligram of NCC and would prohibit the transaction unless the purchaser pays the excise tax at the time of sale. Requires revenues raised from the excise tax on NCCs to be deposited into the Noncannabis Cannabinoid Tax Fund and would continuously appropriate those funds for the purposes of youth education, prevention, early intervention, and treatment services, among other activities. Additionally, imposes testing and labeling requirements on products that are, or contain, NCCs, as defined.

Status: Assembly Revenue and Taxation Committee, never set for hearing,

AB 1515 (Santiago) – Outreach, Education, and Free Tax Assistance Grant Program

Establishes the Outreach and Education and Free Tax Assistance Grant Program and requires the Franchise Tax Board, upon appropriation by the Legislature, to allocate grants to qualified nonprofit organizations and local governments to increase awareness of individual tax identification number tax status eligibility and the number of eligible households claiming the state and federal Earned Income Tax Credit, the Federal Child Tax Credit, the Young Child Tax Credit, and the Foster Youth Tax Credit.

Status: Died on Senate Inactive File.

AB 1516 (Gabriel and Friedman) – Income Taxes: Credits: Low-Income Housing

Allows, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, a credit under the Personal Income Tax and Corporation Tax Laws for a taxpayer that is transferred, and allocated, credits resulting from the sale of a multifamily rental housing development or mobile home park to a qualified developer, as defined. Provides that the qualified developer must be engaged in certain affordable housing preservation activities and have received a credit allocation from the California Tax Credit Allocation Committee, as specified.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1538 (Quirk) – Tax Return Information: Research: Poverty

Authorizes the Franchise Tax Board to disclose, upon request, anonymized, de-identified data from state tax returns or return information to a research body, as defined, that is conducting research related to poverty, measuring poverty and its effects, and efforts to ameliorate poverty.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1572 (Committee on Jobs, Economic Development and the Economy) – Personal Income Taxes: Corporation Taxes: Credits: California New Markets Tax Credit

Establishes the California New Markets Tax Credit Program, with the stated purpose of stimulating private sector investment in lower income communities, as specified.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1582 (Committee on Revenue and Taxation) – Income Taxes: Withholding: Real Property Sales: Katz-Harris Taxpayers' Bill of Rights Act: Report

Clarifies that prescribed intermediaries, in the case of a deferred exchange occurring on or after January 1, 2022, are required to withhold and transmit amounts of tax related to the conveyance of real property only to the extent the intermediary has received amounts

from the disposition of property and has not disbursed those amounts for the purposes of completing an exchange, among other provisions.

Status: Chapter 66, Statutes of 2021.

AB 1583 (Committee on Revenue and Taxation) – Property Taxation: Equalized Assessment Roll: Aircrafts

Provides, commencing with the 2022–23 fiscal year, that the equalized assessment roll excludes the value of aircraft assessed under its specifically identified part of the Revenue and Taxation Code for purposes of allocating property tax revenue. Specifies that any counties that did not exclude aircraft assessed values from the equalized assessment roll prior to that year must also exclude them for the 2021–22 fiscal year solely for purposes of determining the annual tax increment for the 2022–23 fiscal year.

Status: Chapter 67, Statutes of 2021.

AB 1605 (Burke) - Income Taxes: Voluntary Contributions: California Domestic Violence Victims Voluntary Tax Contribution Fund

Allows an individual to designate on their tax return that a specified amount in excess of their tax liability be transferred to the California Domestic Violence Victims Voluntary Tax Contribution Fund, which would be created by this bill.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1612 (Burke) - Taxation: Federal Consolidated Appropriations Act, 2021: Economic Aid to Hard-Hit Small Businesses, Nonprofits, and Venues Act: Shuttered Venue Operator Grants

Excludes, for taxable years beginning on or after January 1, 2019, and in conformity with federal law, from gross income any amount received in the form of a federal shuttered venue operator grant. Adopts, except as provided, the provisions of the federal Consolidated Appropriations Act, 2021, prohibiting any reduction in tax deductions, reductions in tax attributes, and denials of basis adjustments based on the exclusion from gross income, as provided.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1616 (Petrie-Norris) - Economic Relief: California Emergency Relief Fund

Requires the Controller to issue one-time, cost-of-living payments of specified amounts to qualified recipients from the California Emergency Relief Fund. Excludes the one-time, cost-of-living payments from the gross income of qualified recipients for personal income tax purposes.

Status: Referred to Assembly Committee on Rules pursuant to Assembly Rule 96.

AB 1623 (Ramos) - Personal Income Taxes: Exclusion: Uniformed Services Retirement Pay: Survivor Benefit Plan Payments

Excludes, for taxable years beginning on or after January 1, 2023, and before January 1, 2033, uniformed services retirement pay and annuity payments from a federal Survivor Benefit Plan received by qualified taxpayers during the taxable year from gross income under the Personal Income Tax Law.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1629 (Seyarto) - Income Taxation: Exclusion: Military Survivor Benefits

Excludes, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, survivor benefits or payments, not to exceed \$20,000 per taxable year, from a federal Survivor Benefit Plan received during a specified period from gross income under the Personal Income Tax Law.

Status: Assembly Revenue and Taxation Committee, cancelled by author.

AB 1697 (Patterson) - Personal Income Taxes: Credit: Still Birth

Allows, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, a credit under the Personal Income Tax Law equal to the unreimbursed medical and burial or cremation costs paid or incurred by a taxpayer who holds a Certificate of Still Birth (CSB), not to exceed \$2,000 per CSB.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 1702 (Levine) - Sales and Use Tax Law: Exemptions: COVID-19 Prevention and Response Goods

Provides a complete exemption under the Sales and Use Tax Law, until January 1, 2025, for the gross receipts from the sale of, and the storage, use, or other consumption of "COVID-19 prevention and response goods." Defines "COVID-19 prevention and response goods" as high-quality face masks and at-home COVID-19 test kits, as specified.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 1709 (Rodriguez): Income Taxation: Credits: Blood Donations

Authorizes, for taxable years beginning on or after January 1, 2023, a credit under the Personal Income Tax Law equal to \$500 if the taxpayer made at least four donations of human whole blood or human blood components, as defined, to a licensed blood bank,

among other specified entities, and permits the Office of Emergency Services to enter into partnerships with private sector entities to provide incentives for individuals to make these donations.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 1729 (Voepel) - Personal Income Taxes: Gross Income: Exclusion: Student Loan Assistance

Expands the definition of "educational assistance" excluded from gross income of an employee under the Personal Income Tax Law, to include a payment made by an employer between January 1, 2023, and January 1, 2026, of principal or interest on a qualified education loan, as defined in this bill, incurred by the employee for education of the employee.

Status: Assembly Appropriations, held on Suspense File.

AB 1771 (Ward) - The California Housing Speculation Act: Income Taxes: Capital Gains: Sale or Exchange of Qualified Asset: Housing

Imposes, for taxable years beginning on or after January 1, 2023, an additional tax at specified rates on the net capital gain from the sale or exchange of real property, as defined, reducing the rate by a specified schedule until the tax is phased out after more than seven years from the initial acquisition of the property.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 1839 (Choi) - Property Tax: Tax-Defaulted Property Sales

Modifies the process of a sale by agreement for a tax defaulted property by requiring that a sale by public auction or sealed bid occur before a sale by agreement and extends the claim period for excess proceeds resulting from a sale by public auction or sealed bid from one to two years.

Status: Assembly Revenue and Taxation Committee, failed passage.

AB 1843 (Nguyen) - California Taxpayers' Bill of Rights

Changes the requirement that any proposed award for any reasonable fees and expenses related to a hearing before the State Board of Equalization be made available as a public record from "at least 10 days before the effective date of the award" to "at least five days before the effective date of the award."

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 1861 (Bryan) - Tax Credit: Hiring: Foster Care

Authorizes a tax credit under both the Personal Income Tax Law and the Corporation Tax Law to encourage the hiring of individuals who have spent time in foster care. Specifically allows, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, a credit to a qualified taxpayer that employs an eligible individual, in a specified amount not to exceed \$30,000 per qualified taxpayer per taxable year.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1863 (Irwin) - Income Tax: CalFile: Online Tax Filing: Volunteer Income Tax Assistance

Requires the Franchise Tax Board (FTB) to notify individuals who were previously eligible for the California Earned Income Tax Credit in any of the previous three taxable years about the paperless filing options offered through the FTB and free tax preparation services, including the Volunteer Income Tax Assistance program. Allows the FTB to coordinate the notifications with other government entities and nonprofit organizations to improve the efficacy and impact of the notifications. Requires the FTB to submit a report on or before January 1, 2026, relating to the costs, efficacy, and savings realized based on these notification requirements, as provided.

Status: Chapter 953, Statutes of 2022.

AB 1864 (Gipson) - Income Taxation: Credits: Small Business Employers

Allows a credit under the Personal Income Tax Law and the Corporation Tax Law to a qualified small business employer equal to \$434 per qualified employee.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 1873 (Boerner Horvath) - Personal Income Tax Law: Corporation Tax Law: Credits: Electric Vehicle Charging Stations

Authorizes, for taxable years beginning on or after January 1, 2025, and before January 1, 2030, a credit under the Personal Income Tax Law and Corporation Tax Law equal to 40% of the amount paid or incurred by the owner or developer of a covered multifamily dwelling, as defined, in qualified costs associated with the installation of specified electric vehicle charging infrastructure.

Status: Revenue and Taxation Committee, hearing for testimony only.

AB 1889 (Choi) - Personal Income Tax: Deductions: Adjusted Gross Income: Teachers' Expenses

Allows, for taxable years beginning on and after January 1, 2022, and before January 1, 2027, an "above-the-line" deduction for specified expenses of public elementary and secondary school teachers when computing adjusted gross income under the Personal Income Tax Law.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1890 (Choi) - Income Taxes: Credits: COVID-19 Supplemental Paid Sick Leave

Allows, for taxable years beginning on or after January 1, 2021, and before January 1, 2023, a credit under the Personal Income Tax Law equal to the expenses for complying with specified COVID-19 supplemental paid sick leave requirements.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 1891 (Choi) - Income Tax Credits: Leased or Rented Property: Persons Receiving Housing Services or Assistance

Authorizes, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, a credit under the Personal Income Tax Law and Corporation Tax Law to a taxpayer that owns a unit rented to or leased by persons receiving housing services or assistance, as specified, below market rates equal to the difference between the annual current market rate for that unit and the rate at which it is rented, not to exceed \$500 for each qualified property owned by the taxpayer, and not to cumulatively exceed \$5,000 per taxpayer per taxable year.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 1911 (Gabriel) - Income Taxes: Credits: Low-Income Housing

Establishes a credit program to maintain affordable housing units. Specifically provides, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, a credit to a taxpayer that sells a qualified development to a qualified developer that has received a credit reservation from the Tax Credit Allocation Committee, and transfers the credit reservation to the taxpayer as part of the sale.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1920 (Fong) – Income Taxes: Credits: COVID-19 Supplemental Paid Sick Leave

Allows, for the 2022 taxable year, a credit under the Personal Income Tax and Corporation Tax Laws to specified employers for the amount paid by the employer as COVID-19 supplemental paid sick leave benefits. Requires amounts of this credit in excess of the tax liability of a nonprofit organization that is authorized to claim the credit

to be paid to the nonprofit organization from the Tax Relief and Refund Account, and requires the refunded amount to be used only by the nonprofit organization to make its employer contributions to the Unemployment Fund.

Status: Revenue and Taxation Committee, hearing for testimony only.

AB 1933 (Friedman) - Property Taxation: Welfare Exemption: Nonprofit Corporation: Low-Income Families

Expands the property tax welfare exemption to eligible nonprofit corporations that build and rehabilitate affordable housing units for sale to low-income families if the property upon which the units are built is subject to a 45-year affordability agreement, among other limitations.

Status: Chapter 643, Statutes of 2022.

AB 2021 (Wicks) - Property Tax Sales: Access to Tax-Defaulted Property Information

Requires tax collectors to publish specified tax-defaulted property sales information on their websites and directs the State Controller to publish additional information related to certain tax-defaulted properties.

Status: Senate Appropriations Committee, held on Suspense File.

AB 2035 (Villapudua) - Taxation: Credits: California New Employment Credit

Allows restaurants, theaters, and bars that are not considered small businesses to claim New Employment Credit (NEC). Expands NEC's definition of a "qualified full-time employee" to include an employee paid qualified wages by the qualified taxpayer for services not less than an average of 30 or 25 hours per week, depending on the type of service the employee provides. Provides that "high unemployment" for the NEC's designated pilot area means an average unemployment rate greater than the state average unemployment rate during the preceding calendar year of the date of designation or averaging over 10,000 unemployed individuals during the preceding calendar year of the date of designation based on information from the Labor Market Information Division of the Employment Development Department.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 2054 (Quirk-Silva) - Corporation Taxes: Exempt Organizations: Mutual Ditch or Irrigation Companies: Public Water System: Mutual Water Companies

Exempts, for taxable years beginning January 1, 2023, and before January 1, 2028, a mutual ditch or irrigation company that operates a public water system, known as a mutual water company, from taxes under the Corporation Tax Law. Provides that a mutual water company must adopt policies to comply with specified open meeting and

record accessibility requirements to qualify for the exemption and submit an annual certification of compliance to the Franchise Tax Board under penalty of perjury.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2065 (B. Rubio) - Income Taxes: Net Operating Losses: Businesses

Authorizes, for taxable years beginning on or after January 1, 2023, a net operating loss (NOL) carryback, as specified, for a NOL or carryover of NOL for which a deduction was suspended for a qualified taxpayer.

Status: Assembly Revenue and Taxation Committee, hearing for testimony.

AB 2142 (Gabriel) - Income Taxes: Exclusion: Turf Replacement Water Conservation Program

Allows, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, a gross income exclusion for any amount received as a rebate, voucher, or other financial incentive issued by a public water system, local government, or state agency for participation in a turf replacement water conservation program.

Status: Chapter 674, Statutes of 2022.

AB 2216 (Irwin) - The Qualified ABLE Program: Tax-Advantaged Savings Accounts

Makes a number of changes to the Qualified ABLE Program (Program), largely designed to bring the Program into better alignment with federal law.

Status: Chapter 896, Statutes of 2022.

AB 2227 (O'Donnell) - Income Taxes: Credits: Intermodal Equipment Manufacturing

Establishes a tax credit up to \$5 million, for 10 taxable years, under the Personal Income Tax and the Corporation Tax Laws, equal to 6% of the amount paid or incurred during the taxable year by a qualified taxpayer for qualified tangible personal property, which includes machinery and equipment of qualified businesses engaged in the manufacturing of intermodal equipment. Allows the excess credit to be carried over to reduce the tax liability for a specified number of taxable years.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 2289 (Lee) - Wealth Tax: False Claims Act

Imposes, for taxable years beginning on or after January 1, 2023, and before January 1, 2025, an annual tax at a rate of 1.5% of a resident of this state's worldwide net worth in excess of \$1 billion, or in excess of \$500 million in the case of a married taxpayer filing

separately. Imposes, for taxable years beginning on or after January 1, 2025, an annual tax at a rate of 1% of a resident's worldwide net worth in excess of \$50 million, or in excess of \$25 million in the case of a married taxpayer filing separately. Imposes, for taxable years beginning on or after January 1, 2025, an additional tax at a rate of 0.5% of a resident's worldwide net worth in excess of \$1 billion, or in excess of \$500 million in the case of a married taxpayer filing separately.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

AB 2363 (M. Bonta) - Property Taxation: Welfare Exemption: Museums

Allows qualified museums to host certain special events, including private rental events for individual or corporate members, without being required to pay property taxes for the event space. Provides that, for this bill, "special events" includes private rental events for its individual or corporate members that provide access to the museum's exhibitions, collections, or other educational offerings as part of the events, or that the museum makes available to other nonprofit or government organizations for charitable or governmental purposes regardless of whether the museum charges any fee or receives charitable contributions in connection with those special events.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2378 (Irwin) - Income Taxes: Credit: Employer: Qualified Wages

Allows, for taxable years beginning January 1, 2023, and before January 1, 2028, a credit under the Personal Income Tax Law and Corporation Tax Law to a qualified taxpayer that employs an employee with a disability, meaning the employee is a vocational rehabilitation referral, Supplemental Security Income recipient or Social Security Disability Insurance recipient.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2453 (Bennett) - Transactions and Use Taxes: Ventura County Transportation Commission

Authorizes the Ventura County Transportation Commission to impose a transactions and use tax (TUT) for countywide transportation programs at a rate of no more than 0.5% that would, in combination with other TUTs, exceed the combined rate limit of 2%.

Status: Chapter 286, Statutes of 2022.

AB 2506 (Quirk) - Cannabis: Excise Tax: Cultivation Tax

Suspends, from July 1, 2023, until July 1, 2028, the cannabis cultivation tax imposed under the Control, Regulate, and Tax Adult Use Marijuana Act and increases the cannabis excise tax by an additional percentage that the Department of Finance estimates

will generate the amount of revenue that would have been collected pursuant to the cultivation tax for the period of its suspension.

Status: Assembly Business and Professions Committee, never set for hearing.

AB 2560 (M. Bonta) - Housing: Blighted and Other Property: Lists and Social Equity Investor Plan

Requires a qualified jurisdiction to develop, by January 1, 2024, and execute a plan to collaborate with social equity investors. Requires, also, a qualified jurisdiction to compile, by January 1, 2024, a list of properties meeting certain conditions in the prior three years and a list of properties that the qualified jurisdiction considers blighted properties.

Status: Senate Appropriations Committee, held on Suspense File.

AB 2589 (Santiago) - Earned Income Tax Credit: One-Time Child Tax Credit Payment

Revises for each taxable year beginning on or after January 1, 2022, upon appropriation, the alternative calculation factors and phase-out amounts and removes the earned income threshold at which the phase-out ends, thereby increasing the amount of eligible taxpayers for the California Earned Income Tax Credit. Increases, for taxable years for which an appropriation is made by the Legislature, the amount of the young child tax credit (YCTC), and expands YCTC's definition of "qualifying child" and "qualified taxpayer."

Status: Senate Governance and Finance Committee, hearing cancelled by author.

AB 2620 (Valladares) - Income Taxes: Credits: Telecommuting: Transfer of Funds

Provides a tax credit, under the Personal Income Tax and Corporation Tax Laws, in an amount equal to \$1,000 per qualified employee to a qualified taxpayer for taxable years beginning on or after January 1, 2023, and before January 1, 2028. Defines "qualified employee" as an individual who is employed by the qualified taxpayer on a full-time basis, who performs work for the qualified taxpayer at a minimum of 30 hours per week for compensation, and who is permitted by the qualified taxpayer to telecommute. Defines "qualified taxpayer" as an independently owned and operated business that is not dominant in its field of operation, the principal office of which is located in California, the officers of which are domiciled in California, and that, together with affiliates, has 100 or fewer employees, and average annual gross receipts of \$10 million or less over the previous three years, or is a manufacturer with 100 or fewer employees.

Status: Assembly Revenue and Taxation Committee, hearing for testimony.

AB 2622 (Mullin) - Sales and Use Taxes: Exemptions: California Hybrid and Zero-Emission Truck and Bus Voucher Incentive Project: Transit Buses

Extends the partial Sales and Use Tax Law exemption for specified zero-emission technology transit buses until January 1, 2026.

Status: Chapter 353, Statutes of 2022.

AB 2651 (Petrie-Norris) - Property Taxes: Welfare Exemption: Community Land Trust

Extends the sunset date for the property tax welfare exemption for community land trusts from January 1, 2025, to January 1, 2027. Extends the application of the exemption, in the case of property acquired by the community land trust before January 1, 2022, to lien dates occurring on and after January 1 2020, and before January 1, 2027.

Status: Chapter 656, Statutes of 2022.

AB 2770 (Villapudua) - Income Tax: Credits: Export Investment Act of 2022

Provides, for each taxable year beginning on or after January 1, 2023, and before January 1, 2027, an "Export Cargo Tax Credit" equal to the product of \$1.50, except as otherwise provided in this bill, and the number of tons of additional qualified cargo moved by the qualified taxpayer in the taxable year. Provides, for each taxable year beginning on or after January 1, 2023, and before January 1, 2025, an "Export Equipment Access Tax Credit" equal to the product of \$30, except as otherwise provided in this bill, and the number of pieces of export equipment hired by the qualified taxpayer in the taxable year.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2797 (Petrie-Norris) - Decarbonizing Fuels Incentive

Establishes the Carbon Neutrality Fund in the State Treasury and requires, for taxable years beginning on or after January 1, 2023, and before January 1, 2029, the California Department of Tax and Fee Administration to make incentive payments from the fund to vendors of liquid or transportation fuels under the Use Fuel Tax Law based on the carbon intensity of fuel sold by the vendor.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2803 (Valladares) - Income Taxation: Credits: Dependent Care

Provides a credit, for each taxable year beginning on or after January 1, 2023, and before January 1, 2028, under the Personal Income Tax and Corporation Tax Laws, equal to 25% or 30%, for a small employer taxpayer, of the costs paid or incurred by a taxpayer for contributions to qualified care. Provides that "qualified care" includes, but is not

limited to, onsite service, center-based service, in-home care or home-provider care, or backup care, provided to a qualified dependent.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 2835 (Fong) - Sales and Use Taxes: Exemptions: Nonprofit Blood Centers

Authorizes a full exemption under the Sales and Use Tax Law for tangible personal property purchased by nonprofit organizations involved in blood banking.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

AB 2880 (M. Bonta) - Taxation: Credits: College Access Tax Credit

Extends the sunset date for the College Access Tax Credit, which provides a credit equal to 50% of amounts contributed to the College Access Tax Credit Fund, from January 1, 2023, to January 1, 2028.

Status: Chapter 976, Statutes of 2022.

AB 2887 (E. Garcia) - Public Resources: Sales and Use Tax Law: Exclusions

Increases, from \$100 million to \$150 million, the limit on annual sales and use tax exclusions under the California Alternative Energy and Advanced Transportation Financing Authority Act.

Status: Chapter 248, Statutes of 2022.

AB 2898 (Fong) - Property Taxation: Exemption: Principal Residence: Veterans and their Unmarried Surviving Spouses

Increases, for lien dates occurring on and after the effective date of this bill and before January 1, 2033, the property tax exemption amount for qualified veterans' and their unmarried surviving spouses' principal place of residence to \$200,000, or \$300,000 if their household income does not exceed \$40,000, as adjusted for inflation.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2934 (Waldron) - Personal Income Tax: Deductions: Pro Bono Services

Allows, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, pro bono services offered by a licensed physician or dentist to be deducted as a charitable contribution under the Personal Income Tax Law and Corporation Tax Law.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

AB 2950 (Gray) - Community Development Tax Credit Program: Community Development Corporations: Allocations: Income Taxation: Credits

Provides a tax credit, for taxable years beginning on or after January 1, 2023, until January 1, 2028, under the Personal Income Tax and the Corporation Tax Laws, equal to the applicable credit percentage of the amount of each qualified investment made by the taxpayer during the taxable year to an eligible community development corporation that is certified by the California State Treasurer to receive an allocation under the Community Development Tax Credit Program established by this bill, if the aggregate amount of qualified investments made by the taxpayer in the taxable year is at least \$100,000.

Status: Assembly Appropriations Committee, held on Suspense File.

ACA 8 (Lee) - Wealth Tax: Appropriation Limits

Authorizes the Legislature to impose a tax upon all forms of personal property or wealth, whether tangible or intangible, and requires any tax so imposed to be administered and collected by the Franchise Tax Board and the Department of Justice, as determined by the Legislature in statute. Authorizes the Legislature to classify any form of personal property or wealth for differential taxation or for exemption by a majority vote.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

SENATE BILLS

SB 144 (Portantino, Burke, and Carrillo) – Taxes: Credits: Qualified Motion Pictures: Certified Studio Construction Projects: Reports

Augments the amount of tax credits available under the Film and TV Credit Program 3.0, establishes a new certified studio construction project tax credit, and enacts new diversity requirements, among other changes.

Status: Chapter 114, Statutes of 2021.

SB 219 (McGuire) – Property Taxation: Delinquent Penalties and Costs: Cancellation: Public Health Orders

Allows a tax collector to cancel property tax delinquency penalties when the failure to make the payment is due to a documented hardship, determined by the tax collector, and arising from a shelter-in-place order, as defined.

Status: Chapter 131, Statutes of 2021.

SB 267 (Hertzberg) – Property Taxation: Active Solar Energy Systems: Partnership Flip Transactions

Provides that neither the initial transfer of a capital and profits interest in a legal entity, nor any subsequent change in the allocation of the capital and profits, shall be considered to be a change in control for the purposes of a partnership flip transaction.

Status: Chapter 424, Statutes of 2021.

SB 303 (Borgeas) – Property Taxation: Transfer of Base Year Value: Disaster Relief

Extends the time period for transferring the property tax base year value of real property that is substantially damaged or destroyed by a Governor-proclaimed disaster to a comparable replacement property located in the same county if certain conditions are met.

Status: Chapter 540, Statutes of 2021.

SB 347 (Caballero) – Urban Forestry: California Community and Neighborhood Tree Voluntary Tax Contribution Fund

Authorizes the addition of the California Community and Neighborhood Tree Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return.

Status: Chapter 104, Statutes of 2021.

SB 395 (Caballero) – Excise Tax: Electronic Cigarettes: Health Careers Opportunity Grant Program: Small and Rural Hospital Relief Program

Enacts the Healthy Outcomes and Prevention Education (HOPE) Act, which imposes a California Electronic Cigarette Excise Tax on the sale of electronic cigarettes, and directs proceeds of the tax to the Health Professions Career Opportunity Program, the Small and Rural Hospital Relief Program, joint postsecondary medical education programs, and existing tobacco tax programs.

Status: Chapter 489, Statutes of 2021.

SB 444 (Hertzberg) – Personal Income Tax: Exclusions: Educational Awards

Excludes, upon passage of specified federal legislation, from gross income under the Personal Income Tax (PIT) Law certain educational awards received by a taxpayer pursuant to the federal National and Community Service State Grant Program for five taxable years. Excludes, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, from gross income under the PIT Law any amount received as a California For All Education Award.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

SB 491 (Nielsen) – Cigarette and Tobacco Products Licensing Act of 2003

Requires a court to order the suspension, for up to one year, of the business license of a person who had knowingly violated laws related to the distribution of nitrous oxide and who has a prior conviction for such an offense, except as specified.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 539 (Hertzberg) – Property Taxation: Taxable Value Transfers

Provides statutory provisions to implement the constitutional provisions adopted as Proposition 19 by the voters at the November 3, 2020 General Election.

Status: Chapter 427, Statutes of 2021.

SB 555 (McGuire) – Local Agencies: Transient Occupancy Taxes: Short-Term Rental Facilitator: Collection

Authorizes, on and after July 1, 2022, a local agency to enact an ordinance to delegate to the California Department of Tax and Fee Administration (CDTFA) exclusive authority to administer and collect any transient occupancy tax (TOT) imposed on short-term rentals collected and remitted by short-term rental facilitators.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 601 (Ochoa Bogh) – Personal Income Taxes: Exclusions: Capital Gains: Sale of Residence

Increases, for taxable years beginning on or after January 1, 2021, and before January 1, 2026, the Home Sale Gain Exclusion for a taxpayer selling a principal residence to a qualified first-time homebuyer from \$250,000 to \$300,000 and \$500,000 to \$600,000 for taxpayers with single and joint filing status, respectively. Defines a "qualified first-time homeowner" as any individual and, if married, that individual's spouse who had no ownership interest in a principal residence during the preceding three-year period ending on the closing date of the purchase of the qualified principal residence.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

SB 603 (Bradford) – Cannabis License Deferral and Waiver Fee Program: Tax Credit

Authorizes, under the Personal Income Tax Law and Corporation Tax Law, a credit equal to the amount of state and local cannabis licensing fees paid or incurred by a local equity applicant or licensee, as defined. Additionally, this bill would remove the requirement under the Medicinal and Adult-Use Cannabis Regulation and Safety Act that by a certain date a state licensing authority develop and implement a program to provide a deferral or waiver for cannabis licensing and application fees to needs-based applicants and licensees, to instead make this requirement contingent upon an appropriation in the Budget Act.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

SB 611 (Allen) – Income Taxes: Credits: Motion Pictures

Authorizes, under the California Film and Television Tax Credit Program (Film and TV Credit), additional credits to qualified taxpayers equal to 20% of the wages paid to an employee who has graduated the Career Pathways Training Program, or an equivalent program approved by the California Film Commission, in at least 60% of the production's departments, among other requirements.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 667 (Roth) – Property Taxation: Disabled Veterans' Exemption: Filing of Claims

Allows the executor, administrator, or personal legal representative of a veteran's estate, or the trustee of a deceased veteran's trust assets, to file on behalf of the estate the required information with the assessor for the purposes of claiming the disabled veterans' property tax exemption.

Status: Chapter 430, Statutes of 2021.

SB 777 (Bradford) – Insurance Taxation: Credit: California Jumpstart Act

Establishes a large-scale tax and investment arrangement administered by the California Pollution Control Financing Authority, which entails the allocation of \$300 million of insurance premium tax credits, for each taxable year beginning on or after January 1, 2025, until January 1, 2030, contingent on insurance companies investing a total of \$300 million towards selected funds capped at \$375 million.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

SB 820 (Committee on Governmental Organization) – Horse Racing: State-Designated Fairs: Allocation of Revenues: Gross Receipts for Sales and Use Tax

Amends the specifications regarding the revenue allocation method to fairs calculated from the sales tax generated from transactions on state-designated fairgrounds by specifying that the total gross receipts reported to the Department of Finance be for transactions conducted in the prior fiscal year, deleting the requirement that reviews of adjusted total gross receipt amounts be for the purposes of calculating the budget allocation for fair expenditures, and requires the funds be allocated no later than 30 days after the budget is enacted.

Status: Chapter 393, Statutes of 2021.

SB 824 (Committee on Governance and Finance) – California Department of Tax and Fee Administration

Makes technical changes to ease administration of tax and fee laws by the California Department of Tax and Fee Administration (CDTFA), and updates references relating to the change in duties from the State Board of Equalization to the CDTFA.

Status: Chapter 432, Statutes of 2021.

SB 825 (Committee on Governance and Finance) – Tax and Fee Administration: Local Government Finance

Makes various technical changes suggested by the California Department of Tax and Fee Administration, the State Board of Equalization, and the California Association of County Treasurers and Tax Collectors to ease administration of tax law.

Status: Chapter 433, Statutes of 2021.

SB 843 (Glazer) – Taxation: Renters' Credit

Requires the Franchise Tax Board to prepare a written report by April 1, 2023 on the number of taxpayers claiming the Renter's Tax Credit and the average credit amount on returns claiming the credit.

Status: Died on Assembly Inactive File.

SB 851 (Portantino) – Personal Income Tax Law: Small Business Relief Act: Elective Tax

Provides that, for purposes of the other state tax credit calculation, the net tax payable under the Personal Income Tax Law shall be increased by the amount of the pass-through entity tax credit that reduced the net tax in that taxable year.

Status: Chapter 705, Statutes of 2022.

SB 860 (Rubio) – Personal Income Tax Law: Young Child Tax Credit

Allows qualified taxpayers who earned no income for the taxable year to receive the Young Child Tax Credit (YCTC). Authorizes amounts of the YCTC in excess of the qualified taxpayer's tax liability that are for these expanded qualified taxpayers or that are for specified additional amounts to be credited against other amounts due and paid to the qualified taxpayer only upon appropriation by the Legislature.

Status: Assembly Revenue and Taxation Committee, hearing cancelled by author.

SB 967 (Hertzberg) – Health Care Coverage: Tax Returns: Information Sharing Authorization and Outreach

Requires the Franchise Tax Board to include on individual income tax returns a checkbox allowing a taxpayer to indicate their interest in specified healthcare coverage and requires the California Health Benefits Exchange to conduct outreach and enrollment efforts to those taxpayers indicating their interest on the income tax return.

Status: Chapter 170, Statutes of 2022.

SB 989 (Hertzberg): Property Taxation: Taxable Value Transfers: Disclosure and Deferment

Requires counties with a population over four million, as determined by the 2020 federal census, to defer property taxes if the property owner has claimed relief under Proposition 19, but the county assessor has not yet determined whether the property is eligible for that relief, and the owner requested a deferment with the county assessor by a specified date.

Status: Chapter 712, Statutes of 2022.

SB 1041 (Atkins) – Sales and Use Taxes: General Exemptions

Extends indefinitely the current sales and use tax exemption for tangible personal property sold by thrift stores that are both located on a military installation and operated by a military welfare society, as defined, for specified purposes.

Status: Chapter 225, Statutes of 2022.

SB 1246 (Stern) – Income Taxes: Gross Income Exclusions: Wildfires

Excludes from gross income amounts received in settlement by a qualified taxpayer from Southern California Edison related to the 2017 Thomas Fire and 2018 Woolsey Fire.

Status: Chapter 841, Statutes of 2022.

SB 1266 (Borgeas) – Income Taxes: Credits: Designated Wildfire Zones

Allows a credit under both the Personal Income Tax Law and Corporation Tax Law equal to 50% of the amount incurred, subject to specified limitations, by a natural person or a small business, for the purchase of a backup electricity generator or a solar battery for use in a residence or commercial property in a designated wildfire zone.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

SB 1281 (Bradford) – Cannabis Taxes

Reduces the cannabis excise tax rate from 15% to 5%, moves the point of collection for the excise tax from distributors to retailers, and makes ineffective the cannabis cultivation tax, effective January 1, 2023, among other changes.

Status: Assembly Revenue and Taxation Committee, never set for hearing.

SB 1293 (Bradford): Income Taxation: Credits: Cannabis: Equity Applicants and Licensees

Authorizes, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, a credit under the Personal Income Tax Law and the Corporation Tax Law equal to \$10,000 to a cannabis equity applicant or licensee who is eligible for a fee waiver and deferral program administered by the Department of Cannabis Control.

Status: Assembly Appropriations Committee, held on Suspense File.

**SB 1301 (Becker) – Corporation Tax Law: Personal Income Tax Law: Credits:
Green Energy: Manufacturing**

Allows a credit, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, equal to 10% of the amount paid or incurred by a taxpayer for eligible manufacturing costs, except as otherwise specified.

Status: Assembly Revenue and Taxation Committee, hearing for testimony only.

SB 1312 (Ochoa Bogh) – Marketplace Facilitators: Passenger Vehicle Rental Companies

Creates an exception for a vehicle rental broker, under the Marketplace Facilitator Act, relieving the broker from liability for remitting Sales and Use Tax when facilitating specified passenger vehicle rentals through an online marketplace.

Status: Chapter 228, Statutes of 2022.

SB 1340 (Hertzberg) – Property Taxation: Active Solar Energy Systems: Extension

Extends by two years the existing exclusion of active solar energy systems from the definition of newly constructed, for the purposes of property tax assessment, through the 2025-2026 fiscal year.

Status: Chapter 425, Statutes of 2022.

SB 1349 (Caballero) – Taxation: Credits: California New Employment Credit

Expands the new employment credit under the Personal Income Tax Law and the Corporation Tax Law for taxable years beginning on or after January 1, 2023 by removing the requirement that the work performed by the qualified full-time employee be in a designated census tract or economic development area, makes conforming and related changes to remove requirements relating to those tracts and areas, and expands the definition of a "qualified full-time employee" to also include an employee claimed by the qualified taxpayer during the taxable year for a federal Work Opportunity Tax Credit.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 1357 (Archuleta) – Property Taxation: Exemption: Disabled Veteran Homeowners

Exempts from property tax, for lien dates occurring on or after January 1, 2023, but occurring before January 1, 2033, the property owned by, and constituting the principal place of residence of, a veteran who is completely disabled.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 1377 (Newman) – Personal Income Tax: Deductions: Adjusted Gross Income: Consumer Protection Violations

Allows, for each taxable year beginning on or after January 1, 2022, a deduction in computing adjusted gross income equal to the attorney's fees and court costs included in income by a taxpayer during the taxable year in connection with any litigation involving a claim of a consumer protection violation.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 1382 (Gonzalez) – Air Pollution: Clean Cars 4 All Program: Sales and Use Tax Law: Zero Emissions Vehicle Exemption

Exempts, on or after January 1, 2023, and until January 1, 2028, a motor vehicle that qualifies for the Clean Cars 4 All Program, as specified. Makes further changes unrelated to the Revenue and Taxation Code.

Status: Chapter 375, Statutes of 2022.

SB 1456 (Stern) – Property Taxation: Welfare Exemption: Low-Income Housing

Eliminates the \$20 million statewide cap on the value of a property under the welfare exemption from property tax for privately financed affordable housing.

Status: Assembly Committee on Revenue and Taxation, hearing for testimony only.

SB 1484 (Grove) – Income Taxes: Credits: Qualified First-Year Wages: Foster or Former Foster Youth

Allows, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, a credit under the Personal Income Tax and Corporation Tax Laws, in an amount equal to the amount specified for qualified first-year wages paid or incurred by the qualified taxpayer during the taxable year to a qualified employee.

Status: Assembly Committee on Revenue and Taxation, hearing for testimony only.

SB 1494 (Committee on Governance and Finance) – Property Taxation: Revenue Allocations: Tax-Defaulted Property Sales

Modifies the process for conducting tax-defaulted property sales by authorizing a tax collector to offer a nonresidential commercial property to the next highest bidder when the highest bidder does not consummate the sale and to offer any other tax-defaulted property to the next highest bidder if the highest bidder does not consummate the sale at the first public auction and a subsequent public auction occurring more than one year after the first, among other changes. Makes technical conforming changes.

Status: Chapter 451, Statutes of 2022.

**SB 1496 (Committee on Governance and Finance) – Taxation: Tax, Fee, and Surcharge
Administration: Insurance Tax Rates**

Replaces references to the State Board of Equalization with the California Department of Tax and Fee Administration (CDTFA), where appropriate, and makes technical, noncontroversial changes to various tax and fee laws administered by the CDTFA.

Status: Chapter 474, Statutes of 2022.

VETOES

AB 1288 (Quirk-Silva) – Income Tax credits: Low-Income Housing: California Debt Limit Allocation Committee Rulemaking

Allows the California Tax Credit Allocation Committee, in any calendar year in which the California Debt Limit Allocation Committee has declared a competition for the award of tax-exempt bond authority for qualified residential rental projects, to reallocate some of the \$500 million in enhanced state low-income housing tax credits that is made available from 4% federal credit projects to 9% federal credit projects.

Governor's veto message:

AB 1288 would authorize the California Tax Credit Allocation Committee (TCAC) to allocate state tax credits to either the nine- or four-percent federal low-income housing tax credits, and would allow investors to begin claiming these credits in the year the development's construction is completed in advance of compliance verification.

My administration, in partnership with the State Treasurer's Office, recently adopted new state tax credit regulations in July of this year. These regulations are meant to create administrative efficiencies, reduce costs, and increase housing production within the state tax credit system.

Changes to this program and the use of state funding for low-income housing tax credits should be considered within the context of state regulatory changes, to ensure we maintain the necessary policy flexibility and predictability needed to improve our state housing finance system.

For these reasons, I cannot sign this bill.

AB 1707 (Boerner Horvath) - Property Tax Postponement: Senior Citizens and Disabled Citizens Property Tax Postponement Fund

Requires that money be transferred from the General Fund to the Senior Citizens and Disabled Citizens Property Tax Postponement Fund when the Fund balance is less than \$15 million.

Governor's veto message:

This bill requires annual transfers from the General Fund to the Senior Citizens and Disabled Citizen Property Postponement (PTP) Fund to ensure the balance each June 30 is \$15 million. The Property Tax Postponement Program allows income-eligible homeowners who are seniors, blind, or disabled to defer their property taxes, secured by a lien against the property that is later repaid when the

property is sold or refinanced. By design, the PTP Fund is structured to be self-sustaining.

Although recent changes in law have expanded eligibility for the program, the State Controller's Office does not project a shortfall until the 2025-26 fiscal year. My administration supports this program and its role in helping our most vulnerable homeowners remain in their homes. Therefore, I am directing the Department of Finance to conduct an analysis of the Program to identify any fiscal stability concerns and propose appropriate solutions for consideration.

I am returning AB 1707 without my signature until additional information on the viability of the program has been determined.

AB 1951 (Grayson) - Sales and Use Tax: Exemptions: Manufacturing

Expands, for a five-year period, the existing partial sales and use tax exemption for manufacturing and research and development by making it a full exemption.

Governor's veto message

This bill replaces the current partial manufacturing sales tax exemption with a full exemption until January 1, 2028. This change would result in substantial revenue loss to local governments, which impacts essential health, safety, welfare, and transportation services. Assuming there are no changes in taxpayer behavior, local agencies are estimated to lose over half a billion dollars each year.

As a strong supporter of California's business climate and manufacturing industry, I agree with the intent of this bill to invest in California's economy, incentivize innovation, and spur a manufacturing marketplace that is competitive nationwide. However, we cannot ask our local governments to bear this loss in revenue.

With our state facing lower-than-expected revenues over the first few months of this fiscal year, it is important to remain disciplined. The Legislature sent measures with potential costs of well over \$20 billion in one-time spending commitments and more than \$10 billion in ongoing commitments not accounted for in the state budget. Bills with significant cost pressures, such as this measure, should be considered as part of the annual budget process. For these reasons, I cannot sign this bill.

I look forward to working with the Legislature and stakeholders to propose something on this topic next year.

SB 457 (Portantino) – Personal Income Taxes: Credit: Reduction in Vehicles

Allows, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, a credit under the Personal Income Tax Law of \$1,000 for each household with zero registered vehicles.

Governor's veto message:

This bill creates a \$1,000 tax credit for households with no registered vehicles until the 2028 tax year and makes the credit refundable or eligible for carry over.

Addressing climate change is one of our state's highest priorities. We have made historic investments in programs to reduce emissions and improve public transportation. I support approaches to incentivize a transition from vehicles to more sustainable transportation, however the estimated cost to implement this bill is nearly one billion dollars per year and is not accounted for in the budget.

With our state facing lower-than-expected revenues over the first few months of this fiscal year, it is important to remain disciplined when it comes to spending, particularly spending that is ongoing. We must prioritize existing obligations and priorities, including education, health care, public safety, and safety-net programs.

The Legislature sent measures with potential costs of well over \$20 billion in one-time spending and more than \$10 billion in ongoing commitments not accounted for in the state budget. Bills with a significant fiscal impact, such as this measure, should be considered and accounted for as part of the annual budget process.

For these reasons, I cannot sign this bill.

SB 675 (Ochoa Bogh) – Property Taxation: Monthly Installment Payments

Authorizes a county board of supervisors to adopt a resolution or ordinance to implement a property tax payment program, where qualified taxpayers can instead pay property taxes on their principal residences on a monthly basis.

Governor's veto message:

This bill would authorize a county board of supervisors to adopt a resolution or ordinance to implement a local program for qualified taxpayers to pay their property tax in monthly installments, rather than twice per year.

There are existing options, both public and private, available for taxpayers who struggle to pay their taxes or need assistance remaining current on their bills. Nothing in current law prohibits individuals and counties from taking advantage of these options. Further, state county tax collectors and auditors oppose this bill due to the significant administrative and fiscal burdens that would result from

creating a separate tax collection system for certain individuals. For these reasons, I am returning this bill.

SB 792 (Glazer) – Sales and Use Tax: Returns: Online Transactions: Local Jurisdiction Schedule

Requires any qualified retailer to include with each tax return filed pursuant to Revenue and Taxation Code Section 6452 a schedule, in a form prescribed by the California Department of Tax and Fee Administration, that reports for each local jurisdiction the gross receipts from the qualified sale of tangible personal property shipped or delivered to a purchaser in that jurisdiction.

Governor's veto message:

This bill requires certain online retailers to include with their tax returns an additional schedule that reports the gross receipts for each local jurisdiction that qualified goods were delivered to a purchaser.

This duplicates extensive sales and use tax information that is already accessible on the California Department of Tax and Fee Administration's online portal, and results in General Fund costs that are not included in the Budget Act.

I support increased transparency and oversight of the use of local government tax related economic development agreements, which is why I signed AB 485 (Chapter 803, Statutes of 2019). However, this bill creates a burdensome and costly new reporting requirement for many retailers that is unrelated to their tax obligations.

SB 834 (Wiener) – Tax-Exempt Status: Insurrection

Authorizes the Attorney General (AG) to make a finding that a tax-exempt organization has violated, or is likely to produce imminent violation of, certain criminal acts under federal law and requires the AG to notify the Franchise Tax Board (FTB). Reaffirms the existing authority of the FTB to revoke the tax-exempt status of an organization found to be in violation.

Governor's veto message

This bill allows the Franchise Tax Board to revoke the tax-exempt status of a nonprofit, charitable organization if the California Attorney General determines the organization has engaged in treason, insurrection, conspiracy, government overthrow, or mutiny by members of the military.

Without question, extremist groups that participate in anti-government acts such as those that took place during the insurrection on January 6, 2021 should be renounced and investigated for their participation. However, these are issues that

should be evaluated through the judicial system with due process and a right to a hearing.

For these reasons, I am returning SB 834 without my signature.

SB 1374 (Borgeas) – Personal Income Taxes: Deduction: California Qualified Tuition Program

Allows, for taxable years before January 1, 2027, under the Personal Income Tax Law, a deduction equal to the contribution made by a qualified taxpayer during the taxable year to one or more accounts established under the California qualified tuition program, not to exceed either \$1,000 or \$2,000, per beneficiary, as provided in the bill.

Governor's veto message:

This bill allows a tax deduction for contributions made to the ScholarShare qualified tuition program. While I appreciate the intent to incentivize Californians to save for higher education expenses, ScholarShare already has significant tax advantages. An additional tax deduction would largely benefit higher-income families that have tax liability and enough disposable income to contribute.

College affordability has been a priority of my Administration. Working with the Legislature, we have put historic funding towards the construction of affordable student housing and provided funds to develop zero-textbook-cost degrees. Coupled with historic investments in financial aid, including revamping the Middle Class Scholarship program, the State is working diligently to make college affordable for families.

Implementing this bill would cost millions of dollars. With our state facing lower-than-expected revenues over the first few months of this fiscal year, it is important to remain disciplined when it comes to spending. The Legislature sent measures with potential costs of well over \$20 billion in one-time spending and more than \$10 billion in ongoing commitments not accounted for in the Budget. Bills with significant fiscal impacts should be evaluated in the budget process.

For these reasons, I cannot sign this bill.

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