

**Assembly Committee on
Revenue and Taxation**

California State Legislature

**Revenue and Taxation
Legislative Summary
2017–18**



Honorable Autumn R. Burke, Chair

Honorable William Brough, Vice Chair

December 2018

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION

2017-18 LEGISLATIVE SUMMARY

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2017-18

LEGISLATIVE SUMMARY

The following is a list of tax-related legislation that the Legislature considered during the first year of the 2017-18 Legislative Session. The measures are listed in numerical order, with 2017-18 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 2017-18. 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.

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ASSEMBLY COMMITTEE ON REVENUE AND TAXATION

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ASSEMBLY BILLS

AB 9 (Garcia, Cristina). Sales and Use Taxes: Exemption: Sanitary Napkins: Tampons: Menstrual Sponges and Menstrual Cups

Establishes a sales and use tax exemption for tampons, sanitary napkins, menstrual sponges, and menstrual cups.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 43 (Thurmond). Taxation: Prison Contracts: Goods and Services

Imposes a 10-percent tax on vendors for the privilege of contracting with a department to provide a state prison with goods or services, and establishes the State Incarceration Prevention Fund for preschool and after school programs for the purposes of providing services to prevent persons from being incarcerated and providing early intervention programs.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 53 (Steinorth). Personal Income Taxes: Deduction: Homeownership Savings Accounts

Establishes a homeownership savings account (HSA), excludes from gross income any accruals to the HSA during the taxable year, and allows a miscellaneous itemized deduction under the Personal Income Tax Law for contributions to the HSA by a qualified taxpayer during the taxable year. The exclusion applies to taxable years beginning on or after January 1, 2017, and before January 1, 2019.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 54 (Steinorth). Personal Income Taxes: Deductions: Security Fence: Security Alarm System: Security Surveillance System

Allows a deduction under the Personal Income Tax Law for the purchase and installation of a security fence, security alarm system, or security surveillance system at a qualified residence. The deduction applies to taxable years beginning on and after January 1, 2017, and before January 1, 2022.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 71 (Chiu). Income Taxes: Credits: Low-Income Housing: Farmworker Housing

Increases the state Low-Income Housing Tax Credit (LIHTC) by \$300 million, increases the set aside for the farmworker housing tax credit to \$25 million, eliminates the

mortgage interest deduction on second homes, and makes other modifications to the LIHTC program.

Status: Died on the Assembly Inactive File.

AB 75 (Steinorth). Personal Income Taxes: Earned Income Credit

Expands the definition of "earned income" for the California Earned Income Tax Credit (CalEITC) to include specified earnings from self-employment, and sets the CalEITC adjustment factor at 85 percent.

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

AB 94 (Rodriguez). Corporation Tax Law: Exemption: Veteran's Organizations

Authorizes an organization described in Internal Revenue Code (IRC) Section 501(c)(19) (i.e., a veteran's organization) to use an existing streamlined method available to other Section 501(c) organizations for obtaining exemption from state taxation. Specifically, allows a veteran's organization to obtain California tax-exempt status by providing the Franchise Tax Board with a copy of the determination letter or ruling issued by the Internal Revenue Service recognizing the organization's federal exemption under IRC Section 501(c)(19).

Status: Chapter 104, Statutes of 2017.

AB 149 (Jones-Sawyer). Personal Income Taxes: Habitat for Humanity Voluntary Tax Contribution Fund

Establishes the Habitat for Humanity Voluntary Tax Contribution Fund and allows individuals to make a contribution to the Fund through the state personal income tax (PIT) return. The Fund is required to meet a minimum contribution threshold of \$250,000, and automatically sunsets on January 1 of the seventh calendar year following the Fund's first appearance on the PIT return.

Status: Chapter 398, Statutes of 2017.

AB 181 (Lackey). Taxation: Renters' Credit

Increases the Renter's Credit under the Personal Income Tax Law from \$120 to \$240 for couples filing joint returns, heads of household, and surviving spouses, and from \$60 to \$120 for other individuals. These increases will be operative for taxable years beginning on or after January 1, 2017, and before January 1, 2022. The expansion of the Renter's Credit is contingent upon an appropriation to the Franchise Tax Board to administer the provisions of this bill.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 198 (Patterson). Personal Income Taxes: Deductions: First-Time Home Buyers

Allows an "above-the-line" deduction in calculating adjusted gross income for amounts paid or incurred by a qualified first-time home buyer during the taxable year for qualified home-buying expenses.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 201 (Steinorth). Income Taxes: Credit: Capital Gain: Sale of Qualified Vacant Site

Allows a credit to a taxpayer who sells a qualified vacant site in an amount equal to 50 percent of the net tax or tax attributable to a capital gain from the sale of a qualified vacant site in the taxable year that it is sold and 50 percent of the net tax or tax imposed on a capital gain from the sale of a qualified vacant site in the taxable year that the construction process begins on the qualified vacant site, as specified.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 219 (McCarty). Property Taxes: Revenue Allocations

Increases the county population threshold from 500,000 to 1 million, which allows the county auditor to allocate and pay specified property tax revenues to designated local jurisdictions on a biannual basis rather than no later than 31 calendar days after the close of the preceding monthly or four-weekly accounting period.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 225 (Caballero). Personal Income Taxes: Earned Income Credit: Earned Income Amount

Increases the earned income threshold at which phase out of the California Earned Income Tax Credit (CalEITC) begins, thereby increasing the amount of earned income a taxpayer may earn while still remaining eligible for the CalEITC.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 230 (Chávez). Personal Income Taxes: Credit: Dependent Care

Increases the Child and Dependent Care Expenses tax credit by increasing the amount of the applicable state credit percentages.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 252 (Ridley-Thomas). Local Government: Taxation: Prohibition: Video Streaming Services

Prohibits a city, city and county, or county (including a chartered city, city and county, or county) from imposing any tax on video streaming services, including any tax on the sale or use of video streaming services or any utility user tax on video streaming services. Additionally, defines "video streaming service" as the provision of video content sent in compressed form over the Internet and displayed by the viewer in real time for a fee on a subscription basis.

Status: Referred to Interim Study.

AB 271 (Caballero). Property Assessed Clean Energy Program

Allows county tax collectors to direct a county auditor to remove a delinquent Property Assessed Clean Energy (PACE) assessment from the tax roll, requires that penalties and costs applicable to a defaulted PACE assessment be deposited into a restricted fund, and limits subordination agreements.

Status: Dies on the Senate Inactive File.

AB 274 (Garcia, Cristina). Sales and Use Taxes: Exemption: Food Products

Exempts food products, except for candy, confectionery, and processed snacks, from the sales and use tax that would be imposed on such products if ACA 2 (Cristina Garcia) is approved by the voters.

Status: Failed passage in the Assembly Revenue and Taxation Committee.

AB 280 (Low). Personal Income Taxes: Voluntary Contributions: Rape Kit Backlog Voluntary Tax Contribution Fund

Establishes the Rape Kit Backlog Voluntary Tax Contribution Fund (Fund) and allows taxpayers to contribute their own funds to the Fund through a designation on the state personal income tax return.

Status: Chapter 698, Statutes of 2017.

AB 292 (Steinorth). Personal Income Tax: Deductions: Qualified Pet Adoption Costs

Allows, for taxable years beginning on or after January 1, 2018, and before January 1, 2023, a deduction, under the Personal Income Tax Law, equal to the "qualified costs" paid or incurred by a taxpayer for the adoption of a "qualified pet" from a "qualified animal rescue organization." Limits the deduction to \$100.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 361 (Cervantes). Income Taxes: Credit: Apprentices

Allows, for each taxable year beginning on or after January 1, 2017, and before January 1, 2023, a credit under the Personal Income Tax Law and the Corporation Tax Law in an amount equal to \$1,000 for each registered apprentice employed and trained by the taxpayer who worked seven months or more during the taxable year, not to exceed \$10,000 per taxable year per taxpayer.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 384 (Irwin). The Qualified ABLE Program: Tax-Advantaged Savings Accounts

Expands the California Achieving a Better Life Experience (ABLE) Act to non-California residents, and clarifies the application of existing provisions of law that exclude specified ABLE account funds from income when determining eligibility for certain federal means-tested programs.

Status: Chapter 470, Statutes of 2017.

AB 433 (Bocanegra). Sales and Use Taxes: Claim for Refund: Customer Refunds

Authorizes a retailer to make an irrevocable election to assign the right to file a claim for refund of excess tax reimbursement in the amount of \$50,000 or more to a single customer so that the State Board of Equalization (BOE) may make a direct refund to the customer. Also allows a customer to seek a refund directly from the BOE, if, after 60 days, the retailer denies an election, or the retailer is no longer in business, or the customer cannot locate the retailer.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 449 (Calderon). Income Taxes: Administration: Demand Penalty

Reduces the demand penalty the Franchise Tax Board may impose from 25 percent to 15 percent, and shifts imposition of the penalty from the amount of estimated tax due to the amount of unpaid tax, if certain conditions apply.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 454 (Ridley-Thomas). Personal Income Taxes: Exclusion: Wrongfully Incarcerated Individuals

Assists individuals who have been wrongfully convicted of a crime and incarcerated by excluding from taxation any monetary awards they receive in connection with their wrongful incarceration.

Status: Chapter 655, Statutes of 2017.

AB 461 (Muratsuchi). Personal Income Taxes: Exclusion: Forgiven Student Loan Debt

Excludes, on or after January 1, 2017, and before January 1, 2022, loan amounts repaid by the United States Secretary of Education or canceled pursuant to Education Code Section 1087e(e) from gross income.

Status: Chapter 525, Statutes of 2017.

AB 490 (Quirk-Silva). Taxation: Credits: College Access Tax Credit

Extends the sunset date for the College Access Tax Credit by five years to January 1, 2023.

Status: Chapter 527, Statutes of 2017.

AB 519 (Levine). Personal Income Tax: California Senior Citizen Advocacy Voluntary Tax Contribution Fund

Authorizes the addition of the California Senior Citizen Advocacy Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return for taxable years 2017 to 2023, inclusive.

Status: Chapter 443, Statutes of 2017.

AB 525 (Aguiar-Curry). State Board of Equalization: California Department of Tax and Fee Administration: Offer in Compromise: Extension

Extends the State Board of Equalization's existing offer in compromise program for active businesses from January 1, 2018 to January 1, 2023.

Status: Chapter 272, Statutes of 2017.

AB 528 (Gray). Personal Income Taxes: Exclusion: Military Retirement Pay

Excludes from gross income, for taxable years beginning on or after January 1, 2018, and before January 1, 2023, retirement pay from the federal government for military service. The exclusion is limited to those military veterans whose gross income, excluding military retirement pay, is \$50,000 or less.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 561 (Voepel). Sales and Use Taxes: Exclusion: Public Safety First Responder Vehicle and Equipment: Local Public Employee Retirement: Employer Contributions

Provides a partial sales and use tax (SUT) exclusion for the sale of public safety first responder vehicles and any required equipment on those vehicles, in excess of \$800,000, purchased by a local public agency, and requires the local public agency to deposit the savings from the partial SUT exclusion into its retirement fund.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 566 (Ridley-Thomas). Insurance

Establishes a credit, similar to the prior California Organized Investment Network credit, for taxable years beginning on or after January 1, 2017, and before January 1, 2022. Additionally requires priority for the tax credit to be given to insurance company investors over all other investors.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 571 (Garcia, Eduardo). Farmworker Housing: Income Taxes: Insurance Tax: Credits: Low-Income Housing: Migrant Farm Labor Centers

Modifies several components of the Low Income Housing Tax Credit program set-aside for farmworker housing developments in an effort to make the projects more feasible by increasing the state and federal credit available for farmworker housing and increasing the percentage of non-farmworker occupancy.

Status: Chapter 372, Statutes of 2017.

AB 586 (Holden). Personal Income Taxes: Deductions: Qualified Teacher: Professional Development Expenses

Allows a deduction from gross income equal to the amount paid or incurred, up to \$2,500, for teacher professional development expenses by a qualified taxpayer during the taxable year for no more than 3 taxable years. The deduction would be available for taxable years beginning on or after January 1, 2018, and before January 1, 2023.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 600 (Cooper). Sales and Use Taxes: Exemption: Manufacturing and Research: Useful Life: Electric Power Generation

Modifies the manufacturer's partial sales tax exemption by expanding eligibility to certain agricultural businesses as well as to those engaged in electric power generation or distribution. Also modifies the definition of "useful life" for the purposes of determining

eligible property purchases subject to the exemption, and extends the sunset of the exemption from July 1, 2022 to July 1, 2027.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 624 (Maienschein). Income Taxes: Credit: Robotics Club Donation

Allows a credit, for taxable years beginning on or after January 1, 2018, and before January 1, 2023, equal to 50 percent of the qualified amount paid or incurred, not to exceed \$10,000, to a robotics club at a school in California during the taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 647 (Reyes). Personal Income Taxes: Credit: Full-Time Community College Students

Allows, for taxable years beginning on or after January 1, 2018, and before January 1, 2023, a credit worth up to \$2,000 for qualified community college expenses for a full-time community college student who did not claim the credit in the prior year. The credit is made refundable upon appropriation by the Legislature and will become operative on the effective date of any budget measure that appropriates funds to the Franchise Tax Board for administration of the credit.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 652 (Flora). Property Taxation: Base Year Value: New Construction

Provides that new construction that is in progress shall not acquire a "base year value" on each lien date, and instead provides that the "base year value" shall be the full cash value of the entire portion of the newly constructed property once completed.

Status: Chapter 80, Statutes of 2017.

AB 656 (Kiley). Income Taxes: Credits: Unemployment Insurance Tax

Allows, for taxable years beginning on or after January 1, 2017, a credit to employers in an amount equal to the reduction in credit under the Federal Unemployment Tax Act due to the state borrowing from the Federal Unemployment Trust Account.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 731 (Chen). Personal Income Taxes: Deductions: Homeowners' Association Assessments

Allows, for taxable years beginning on or after January 1, 2017, and before January 1, 2022, an "above-the-line" deduction for an amount paid or incurred by a taxpayer during the taxable year, not to exceed \$1,500, for qualified homeowners' association

assessments. Defines a "qualified taxpayer" as a taxpayer with gross income of less than \$150,000 if filing jointly or as a head of household or surviving spouse, and less than \$100,000 if filing separately or as a single filer.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 743 (Lackey). Deductions: Net Operating Losses: Extended Carryback: Construction Companies

Extends the carryback for a net operating loss deduction in computing income from 2 to 20 taxable years preceding the taxable year of the loss for losses from a project that contains an affordable housing component, as defined, for low-income to moderate-income residents by a taxpayer that is primarily engaged in home construction, as defined.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 782 (Acosta). California Health Insurance Fairness Act: Personal Income Tax: Deduction: Medical Insurance

Allows individual taxpayers, for taxable years beginning on or after January 1, 2017, to deduct their transportation for essential medical care and their medical care insurance premiums in computing their adjusted gross income.

Status: Failed passage in the Assembly Revenue and Taxation Committee.

AB 795 (Gipson). Free Tax Filing and Reporting Act of 2017

Requires the Franchise Tax Board, the State Board of Equalization, and the Employment Development Department to, among other things, develop tutorials and a joint Web site designed to educate California taxpayers on how to self-file their income, sales and use, and payroll taxes and how to comply with basic tax laws.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 806 (Kalra). Personal Income Taxes: Credit: Family Caregiver

Provides a tax credit under the Personal Income Tax Law in an amount equal to 50 percent of the amount paid or incurred by a family caregiver during the taxable year for eligible expenses, not to exceed \$1,000. The credit is limited to taxpayers with an eligible family member with long-term care needs and taxpayers with an adjusted gross income of less than \$75,000 for individuals and \$150,000 for joint filers. No more than \$50 million in credits can be provided each taxable year, and the availability of the credit is contingent upon a budget appropriation to fund the administrative costs of the Franchise Tax Board.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 831 (Patterson). Personal Income and Corporation Taxes: Credits: Compliance

Allows a credit to microbusinesses for costs paid or incurred with regard to compliance with state laws and regulations equal to \$25 for each person-hour spent on compliance, as specified.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 832 (Aguiar-Curry). Income and Corporate Taxes: Credits: Winter-Flooded Rice

Enacts the Pacific Flyway Protection Tax Credit Act. Specifically, allows a tax credit equal to 40 percent of costs paid or incurred by a qualified taxpayer, as defined, to maintain winter-flooded rice, as defined.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 846 (Cooley). Voluntary Contributions: California YMCA Youth and Government Voluntary Tax Contribution Fund

Reauthorizes the addition of the California YMCA Youth and Government Voluntary Tax Contribution Fund checkoff to the personal income tax return.

Status: Chapter 142, Statutes of 2017.

AB 881 (Gallagher). Property Taxation: New Construction Exclusion: Methane Digester

Excludes from classification as "new construction" the construction or addition of a methane digester or methane digester electric generating system, as provided.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 942 (Mathis). Personal Income Taxes: Credit: Veterinary Costs

Allows a tax credit under the Personal Income Tax Law in an amount equal to 50 percent of the amount paid or incurred by a taxpayer for "qualified veterinary costs" for a "pet," not to exceed \$2,000.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 948 (Bonta). Cannabis: Taxation: Electronic Funds Transfer

Authorizes the California Department of Tax and Fee Administration (CDTFA) to allow a person engaged in commercial marijuana activity to remit tax liability due in a method

other than an electronic funds transfer if CDTFA deems it necessary to facilitate the collection of amounts due.

Status: Held on the Senate Appropriations Committee's Suspense File.

AB 960 (Brough). Sales and Use Taxes: Exemptions: Textbooks

Provides a partial sales and use tax exemption for purchases of “textbooks.”

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 963 (Gipson). Taxation: Marijuana

Makes numerous changes to how the sales and use tax, excise tax, and cultivation tax on marijuana are administered, collected, and enforced, including monthly prepayments of sales tax and excise tax collected by wholesalers and, if authorized by the State Board of Equalization, collection of the cultivation tax by wholesalers.

Status: Died on the Assembly Inactive File.

AB 989 (Cooper). Income Tax: Health Savings Accounts

Conforms California tax law to federal tax law with respect to health savings accounts for taxable years beginning on or after January 1, 2019.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 999 (Burke). Income Taxes: Credit: Small Business Investment

Creates a Small Business Investment Tax Credit. Specifically, allows a credit to qualified investors and qualified funds, as defined, in an amount equal to 25 percent of a qualified investment, as defined, in a qualified small business, as defined, but not to exceed \$15 million per year.

Status: Never heard by the Assembly Jobs, Economic Development, and the Economy Committee.

AB 1007 (Ting). Katz-Harris Taxpayers' Bill of Rights: Annual Report: Due Date

Extends the due date for the Franchise Tax Board's Taxpayers' Rights Advocate annual report to the Legislature identifying areas of recurrent taxpayer noncompliance from December 1 to December 31 of each year.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1010 (Ting). Personal Income Taxes: Earned Income Tax Credit

Lowers the phase-out percentages for the California Earned Income Tax Credit, thereby increasing the amount of earned income a taxpayer may earn while still remaining eligible for the credit, and expands the definition of “earned income” to include specified net earnings from self-employment.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1016 (Steinorth). Limited Liability Companies: Annual Tax: Proration

Prorates the annual tax for a new limited liability company depending on the quarter in which the articles of organization are filed.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1031 (Waldron). Personal Income Taxes: Voluntary Contributions: Rare and Endangered Species Preservation Program: Native California Wildlife Rehabilitation Voluntary Tax Fund

Establishes the Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund to which taxpayers may contribute through a designation on the state personal income tax return, and extends the sunset date of the Rare and Endangered Species Preservation Voluntary Tax Contribution Program.

Status: Chapter 504, Statutes of 2017.

AB 1071 (Brough). Income and Corporation Taxes: Credit: Employment: Aerospace

Creates an income tax credit for a qualified taxpayer, defined as an aerospace entity, in an amount equal to 17.5 percent of qualified wages paid or incurred during the taxable year to a qualified employee, not to exceed \$25 million per taxpayer per taxable year.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1072 (Brough). Sales and Use Taxes: Exclusion: Garment Alterations

Excludes from the sales and use tax, under certain conditions, the sale or purchase of alterations to new or used garments.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1081 (Burke). Sales and Use Taxes: Exclusion: Low-Emission Motor Vehicle: Trade-In

Provides a partial sales and use tax exclusion for the purchase of a qualified motor vehicle.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1085 (Calderon). Business Entities: Annual Tax: Minimum Franchise Tax: Fees

Exempts, in the first-year, the minimum annual tax for small businesses that are classified as either Limited Liability Companies or Limited Partnerships.

Status: Held on the the Senate Appropriations Committee's Suspense File.

AB 1100 (Chen). Taxation: Homeowners' Exemption and Renters' Credit

Increases the homeowners' property tax exemption beginning with the lien date for the 2018-19 fiscal year and the renters' credit amounts for tax years beginning on and after January 1, 2018, and thereafter requires an annual adjustment for inflation, as specified.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1130 (Bocanegra). Heavy Equipment Rentals

Establishes a rebuttable presumption that the parties to a rental/lease agreement for heavy equipment agreed to the addition of estimated personal property tax reimbursement to the "rental price" of heavy equipment property to a lessee if specified conditions occur.

Status: Chapter 505, Statutes of 2017.

AB 1140 (Obernolte). Income Tax: Health Savings Accounts

Conforms California tax law to federal tax law with respect to health savings accounts for taxable years beginning on or after January 1, 2018.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1171 (Obernolte). Personal Income Taxes: Return Filing Extension

Declares legislative intent to require the Franchise Tax Board (FTB), for the 2016 taxable year only, to presume reasonable cause and not willful neglect for specified partnerships that file returns one month late; and, for taxable years beginning on or after January 1, 2017, extends by one month the reasonable extension of time for filing returns that may be granted by the FTB, but for specified partnerships only.

Status: Never heard by the Senate Governance and Finance Committee.

AB 1193 (Gloria). Property Tax: Welfare Exemption: Low-Income Housing

Provides that, in the case of a property eligible for and receiving a low-income housing tax credit, a unit shall continue to be treated as occupied by a lower income household if the occupants were lower income households on the lien date in the fiscal year in which their occupancy commenced and the unit continues to be rent restricted, notwithstanding an increase in the occupants' income to 140 percent of area median income, adjusted for family size.

Status: Chapter 756, Statutes of 2017.

AB 1210 (Ridley-Thomas). State Board of Equalization

Makes various reforms that, in part, require disclosure of State Board of Equalization (BOE) member ex parte communications with respect to adjudicatory proceedings prior to the BOE's decision on that matter, limits BOE's personnel authority to the selection and termination of the BOE's secretary and the chief counsel, requires quarterly reports to the Legislature summarizing the decision of each tax or fee appeal, requires the secretary to submit a report to the Legislature summarizing the performance of work for or related to any BOE member by specified staff and the use of specified funding or other resources by a BOE member, requires the Department of Finance to establish a separate line item in the annual Budget Act for any annual appropriations to BOE members, and declares intent to create an Office of Inspector General within the BOE.

Status: Never referred by the Senate Rules Committee.

AB 1216 (Choi). Corporation Tax Law: Credit: Employment

Allows a credit to a qualified taxpayer in an amount equal to 17.5 percent of qualified wages paid or incurred during the taxable year to a qualified employee, not to exceed \$5 million per qualified taxpayer per taxable year. The total amount of credits that may be allocated cannot exceed \$50 million per taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1256 (Brough). Minimum Franchise Tax: Annual Tax: Small Business

Reduces the minimum franchise tax to \$100 for a new corporation in the second taxable year, and reduces the annual tax to \$100 for new limited partnerships, new limited liability partnerships, and new limited liability companies defined as small businesses in the first taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1257 (Baker). Franchise Tax Board. Debtor Payment Priorities

Requires the Franchise Tax Board to prioritize crime victim restitution payments in its debt collection efforts when a debtor has multiple debts and provides for a stay on the statute of limitations for collection of tax due for the period for which an outstanding restitution amount exists.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1300 (Calderon). Income Taxes: Credits: Motion Pictures

Deletes the additional existing credit for music scoring and music track recording, and instead requires the California Film Commission to allocate a credit amount for postproduction music scoring or recording in an amount equal to 30 percent or 25 percent of qualified expenditures attributable to the production of a motion picture filmed outside of California if a specified number of employees are employed and at least 75 percent of the music scoring or recording occurs within California.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1304 (Melendez). Public Social Services: CalKIDS: Personal Income Taxes: Exclusion

Creates the CalKIDS Savings Trust Fund, administered by the State Department of Social Services, and savings accounts within that fund for each beneficiary for the purpose of encouraging and earmarking savings for the costs of child care, including, but not limited to, the costs of before and after school care. Excludes from gross income the moneys deposited in a CalKIDS savings account.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1305 (Garcia, Cristina). Sales and Use Taxes: Worthless Accounts

Deletes the provisions of the Sales and Use Tax Law that, in the case of worthless accounts held by a lender, entitle the lender to a deduction or refund of the sales or use tax previously reported and paid by the retailer.

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

AB 1322 (Bocanegra). Property Taxation: Intercounty Base Year Value Transfers

Allows a person 55 years of age or older, or any severely and permanently disabled person, to transfer the base year value of an original property to a replacement dwelling located in a different county without the receiving county having adopted an ordinance allowing for a transfer.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1341 (Calderon). Zero-Emission and Near-Zero-Emission Vehicles: Income Tax Credits: Deduction

Allows, for taxable years beginning on or after January 1, 2018, and before January 1, 2023, a credit in a specified amount, depending on the type of vehicle, to a qualified taxpayer, as defined, who purchased or leased in California a new near zero-emission or zero-emission vehicle that is registered in California during the taxable year. Provides for an additional credit for qualified taxpayers who are low-income purchasers, as defined. Allows a specified deduction, depending on the type of vehicle, in computing adjusted gross income to a qualified taxpayer, as defined, who purchased a used near-zero- or zero-emission vehicle during the taxable year, as provided.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1345 (Ridley-Thomas). Franchise Tax Board: Administration: Report

Extends the due date for the Franchise Tax Board's Taxpayers' Rights Advocate annual report to the Legislature identifying areas of recurrent taxpayer noncompliance from December 1 to December 31 of each year.

Status: Never heard by the Senate Rules Committee.

AB 1347 (Ridley-Thomas). Income Taxes: Credits: Supplier Diversity Goals

Requires a taxpayer that is allowed a credit, which is enacted and becomes effective on or after January 1, 2018, to meet supplier diversity goals prior to claiming the credit in the first, 3rd, and 5th taxable years.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1374 (Salas). Diesel Taxes: Biofuel: Refunds

Limits the definition of “biodiesel” to a biofuel that meets a specified standard for the purposes of the Diesel Fuel Tax Law to limit claims for refund for amounts of tax paid on the biodiesel fuel portion of dyed blended biodiesel fuel removed from an approved terminal at the terminal rack, as provided, to the extent a supplier can show that the tax on that biodiesel fuel has been paid by the same supplier.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1432 (Melendez). Minimum Franchise Tax: Annual Tax: Businesses

Requires the California State University's Center for California Studies to conduct research on the business impact of California's Minimum Franchise Tax and the annual tax.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1512 (McCarty). Opioid Addiction Prevention and Rehabilitation Act

Establishes the Opioid Addiction Prevention and Rehabilitation Act and imposes a tax upon the distribution of opioids at the rate of \$0.01 per milligram of active opioid ingredient.

Status: Assembly Revenue and Taxation Committee, testimony taken by Committee.

AB 1536 (Grayson). Teacher Credentialing: Technology Education Credential "TEC" Program: Income Taxes: Charitable Contribution Deduction

Creates the Technology Education Credential "TEC" Program to develop a streamlined teacher credentialing process for professionals from the technology industry to become teachers and allows a deduction in computing adjusted gross income for an amount contributed during the taxable year to the "TEC" Fund, as provided.

Status: Never heard by the Assembly Education Committee.

AB 1566 (Irwin). Sales and Use Taxes: Underpayments: Overpayments

Requires the State Board of Equalization (BOE), on and after January 1, 2018, and before January 1, 2023, to credit and setoff underpayment of taxes barred by the statute of limitations, provided a specified condition is met, in one quarter against an overpayment of taxes in another quarter within the same calendar year, if both the set off and overpayment occurred during the same period put at issue by the taxpayer's claim to refund. Under the same conditions, also requires the BOE to credit and set off overpayment of taxes barred by the statute of limitations in one quarter against an underpayment of taxes in another quarter within the same calendar year, if both the setoff and overpayment occurred during the same period put at issue by the taxpayer's claim for refund.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1574 (Mayes). Property Taxation: Change in Ownership: Mobilehome Parks

Excludes, from the definition of "change in ownership" the transfer of a mobilehome park that is restricted to persons 55 years of age and older that occurs on and after January 1, 2018.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1582 (Bonta). Taxation: Renters' Credit: High-Cost Areas

Triples the amount of the non-refundable renters' credit under the Personal Income Tax Law allowed for a qualified renter, and increases the income eligibility limits for qualified renters living in a high-cost area.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1586 (Gallagher). Income and Corporation Taxes: Credit: Wages: Hearing Impaired Employees

Allows a credit to a taxpayer in an amount equal to the qualified wages paid or incurred during the taxable year to a qualified employee, defined to mean an employee who has little to no functional hearing, not to exceed 35 percent of the first \$6,000 of qualified wages.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1593 (Ridley-Thomas). Personal Income Tax

Requires the Franchise Tax Board to revise the income tax returns to require a taxpayer to enter a number on the use tax line of the personal income tax return.

Status: Chapter 563, Statutes of 2017.

AB 1596 (Gloria). Property Taxation: Base Year Value Transfers: Disabled Child

Expands the property tax relief provision that allows an eligible person to transfer the base year value of his or her principal residence to a replacement dwelling, as provided, to include a person who is the parent or legal guardian of a severely and permanently disabled child, as specified.

Status: Died on the Senate Inactive File.

AB 1629 (Maienschein). Income Taxes: Credit: Employees with Disabilities

Allows, for taxable years beginning on and after January 1, 2018, and before January 1, 2023, a credit to a qualified employer that pays to a qualified employee a wage equal to or exceeding the minimum wage during the taxable year, as provided. Defines a qualified employee as an individual with a disability who may be paid a special minimum wage under existing state or federal law. The credit would be allowed in an amount equal to the difference between the special minimum wage and the minimum wage, multiplied by the hours worked by the qualified employee.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1670 (Gomez). Income Taxes: Credits: Qualified Developer: Affordable Housing

Allows a credit for each taxable year beginning on or after January 1, 2017, and before January 1, 2022, in an amount equal to 50 percent of the amount paid or incurred by a taxpayer to a qualified developer during the taxable year for the development of a qualified project, as defined, not to exceed \$250,000.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1714 (Committee on Housing and Community Development). Income Taxes: Credits: Low-Income Housing: Farmworker Housing: Building Standards: Housing and Home Finance

Makes technical and non-controversial changes to various sections of the law dealing with housing. Makes a technical change in the definition section of Housing and Home Finance Law. Makes minor and technical clean-up changes to the California Building Standards Law. Expands the definition of occupancy assumptions when determining rent in Housing Authority financed projects, and includes loans from the Housing and Community Development's Multifamily Housing Program in the list of loan programs eligible for the Loan Portfolio Restructuring Program.

Status: Chapter 418, Statutes of 2017.

AB 1716 (Committee on Jobs, Economic Development, and the Economy). Income Taxes: Credit: Jobs and Investment

Extends the California Competes Tax Credit by five years until January 1, 2030, and allows the Governor's Office of Business and Economic Development to allocate credits through fiscal year 2029-30.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1717 (Committee on Revenue and Taxation). Sales and Use Taxes: Administration: Qualified Use Tax: Acceptable Tax Return

Eliminates the phrase "timely filed" from the definition of an "acceptable return" for purposes of remitting qualified use tax.

Status: Chapter 175, Statutes of 2017.

AB 1718 (Committee on Revenue and Taxation). Property Taxation: Leach Pads, Tailing Facilities, and Settling Ponds: Base Year Value: Separate Appraisal

Repeals Revenue and Taxation Code Section 53.5 so that leach pads, settling ponds, and tailing facilities are evaluated for assessment purposes together with the rest of the mining appraisal unit.

Status: Chapter 592, Statutes of 2017.

AB 1719 (Committee on Revenue and Taxation). Taxation

Allows the Franchise Tax Board to waive the S-Corporation and partnership late filing penalty under the Voluntary Disclosure Program, repeals the “failure to keep records” penalty, and provides that the penalty that applies to real estate investment trusts equal to \$50,000 for each failure under the Internal Revenue Code does not apply for state purposes, effective for the 2005 taxable year.

Status: Chapter 176, Statutes of 2017.

AB 1720 (Committee on Revenue and Taxation). Income and Corporation Taxes: Franchise Tax Board: Administration: Electronic Communication

Extends the repeal date, from January 1, 2018 to January 1, 2025, for the statute authorizing the Franchise Tax Board (FTB) to implement alternative methods of communication that would allow, at the request of the taxpayer or the taxpayer’s representative, specified electronic communication between the FTB and the taxpayer.

Status: Chapter 177, Statutes of 2017.

AB 1721 (Committee on Revenue and Taxation). Los Angeles County Metropolitan Transportation Authority: Transactions and Use Tax

Corrects a cross-reference to Public Utilities Code Section 130350.7(h), relating to the combined transactions and use tax rate of two percent.

Status: Never referred by the Senate Rules Committee.

AB 1734 (Calderon). Income Taxes: Credits: Motion Pictures

Establishes the third-generation film tax credit for taxable years beginning on or after January 1, 2020, to be allocated by the California Film Commission on or after July 1, 2020, and before July 1, 2025, except as provided.

Status: Never heard by the Senate Governance and Finance Committee.

AB 1741 (Bonta). Cannabis: Taxation: Electronic Funds Transfer

Temporarily exempts a person required to pay or collect cannabis excise or cultivation taxes from the requirement to remit amounts due by electronic funds transfer.

Status: Chapter 228, Statutes of 2018.

AB 1748 (Steinorth). Property Taxation: Base Year Value Transfer

Reduces or eliminates the property tax increase faced by existing California homeowners when buying a new home via a "base year value transfer", provided voters approve a companion constitutional amendment. Specifically, allows homeowners under 55 years of age a one-time transfer of their home's base year value to a new home anywhere in the state regardless of value and allows homeowners 55 years or older an unlimited number of transfers. Additionally, allows homebuyers to purchase a more expensive home, with the market value differential between the homes added to the transferred base year value.

Status: Failed passage in the Assembly Revenue and Taxation Committee.

AB 1864 (Kiley). Personal Income Taxes: Deductions: Federal Income Tax Paid

Provides a deduction, under the Personal Income Tax Law, equal to the amount of federal income tax paid.

Status: Failed passage in the Assembly Revenue and Taxation Committee.

AB 1878 (Lackey). Corporate Income Taxes: Exclusion: Space Transportation Companies

Provides space transportation companies a gross income exclusion for any business income attributable to sources within this state, as specified, for taxable years beginning on or after January 1, 2017.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 1900 (Brough). Capital Investment Incentive Programs: Repeal Date

Extends the authorization for cities and counties to establish a capital investment incentive program until January 1, 2024.

Status: Chapter 382, Statutes of 2018

AB 1904 (Cervantes). Income Taxes: Credits: Apprenticeships

Provides a temporary tax credit of up to \$1,000 under both the Personal Income Tax Law and the Corporation Tax Law for each registered apprentice trained by the taxpayer in the taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1922 (Fong). California Competitiveness and Innovation Act

Increases the homeowner's property tax exemption, modifies the personal income tax rates and brackets, increases the renter's credit, and eliminates the minimum franchise tax.

Status: Failed passage in the Assembly Revenue and Taxation Committee.

AB 1942 (Santiago). California Earned Income Tax Credit: Earned Income Tax Credit Information Act

Requires the Franchise Tax Board (FTB) to revise specified forms to increase utilization of the California Earned Income Tax Credit (EITC). Specifically, requires the FTB to revise the line for the EITC on the Form 540 to include the following language: "Must complete Form FTB 3514. See Instructions." Also requires the FTB to revise the Form 540 2EZ to attach Form 3514 (i.e., the EITC claim form) to the end of the Form 540 2EZ.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 1972 (Choi). Income Share Agreements: Postsecondary Training: Gross Income Exclusion

Provides an exclusion from gross income under the Personal Income Tax Law for payments made under an income share agreement to or on behalf of an individual who commits to pay a specified percentage of his or her future income.

Status: Never heard by the Assembly Banking and Finance Committee.

AB 1979 (Bonta). Personal Income Taxes: Gross Income Exclusion: Homeownership Savings Accounts

Establishes a homeownership savings account (HSA) and excludes from gross income any income earned during the taxable year from a HSA.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2008 (Salas). Income Taxes: Exclusion: Carl Moyer Memorial Air Quality Standards Attainment Programs Grants

Excludes from gross income any amount provided to a taxpayer pursuant to the Carl Moyer Memorial Air Quality Standards Attainment Program, as provided, until January 1, 2024. Additionally requires an air district to provide the taxpayer with a certification of the amount issued pursuant to the program, available upon request to the Franchise Tax Board (FTB), and to annually provide the FTB with a data file containing specified information relating to the program.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2023 (Caballero). Personal Income Taxes: Working Families Child Care Tax Credit

Allows, for taxable years beginning on or after January 1, 2019, and before January 1, 2024, the excess of the child care tax credit to be credited against other amounts due, if any, and the balance to be paid to the taxpayer upon appropriation by the Legislature.

Status: Held on the Senate Appropriations Committee's Suspense File.

AB 2039 (Fong). Personal Income Taxes: Deductions: CalABLE Contributions

Provides an above-the-line deduction for contributions made to a California Achieving a Better Life Experience Act account.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2042 (Steinorth). Personal Income Tax Credits: Residential Graywater Reuse Systems

Allows a tax credit under the Personal Income Tax Law to a taxpayer who installs a residential graywater reuse system.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2066 (Stone). Personal Income Taxes: Credit: Earned Income: Eligible Individual

Eliminates age restrictions for the California Earned Income Tax Credit under the Personal Income Tax Law for adult individuals with no qualifying children and expands eligibility to include individuals with federal-issued Individual Taxpayer Identification Numbers.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2096 (Frazier). Personal Income Taxes: Voluntary Contributions: Organ and Tissue Donor Registry Voluntary Tax Contribution Fund

Authorizes the addition of the Organ and Tissue Donor Registry Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return.

Status: Chapter 276, Statutes of 2018.

AB 2130 (Brough). Taxation: Hazardous Substance Tax Law

Extends the time a feepayer has to deliver a remittance of certain fees to the California Department of Tax and Fee Administration from 30 days to 45 days following the date of assessment.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 2131 (Melendez). Minimum Franchise Tax

Reduces the minimum franchise tax to \$400, beginning on or after January 1, 2019, and before January 1, 2024.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2217 (Burke). Income Taxes: Credits: Bridget "Biddy" Mason Golden State Credit Program

Enacts the Bridget "Biddy" Mason Golden State Credit Program. This program aims to increase civic engagement and philanthropy by stimulating voluntary taxpayer contributions to qualified nonprofits, school districts, community colleges, and universities (collectively referred to as "qualified entities").

Status: Died on the Senate Inactive File.

AB 2253 (Irwin). Public Social Services Programs: Qualified ABLE Program Accounts

Repeals the \$100,000 limitation on moneys in an ABLE account for purposes of determining eligibility for a state or local means-tested program.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2254 (Lackey). Property Tax: Exemption: Disabled Veterans

Exempts fully from property tax the personal residence of a totally disabled veteran or his/her unmarried surviving spouse.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2259 (Patterson). Personal Income Taxes: Credit: Still Birth

Allows, under the Personal Income Tax Law, a \$2,000 tax credit for still birth-related medical and burial or cremation costs paid or incurred during the taxable year the still birth occurred for taxable years beginning on or after January 1, 2018, and before January 1, 2023.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2283 (Holden). Income Taxes: Exclusion: Turf Removal Water Conservation Program

Extends, by five years, the gross income exclusion for any amount received as a rebate, voucher, or other financial incentive issued by a local water agency or supplier for participation in a turf removal water conservation program.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2312 (E. Garcia). Taxation: California Competes Tax Credit Program

Allows up to 50 percent of the unallocated and recaptured California Competes Tax Credit amount, if any, from the preceding fiscal year to be reserved by a city, county, or city and county on behalf of a taxpayer, as a preliminary allocation for taxpayers that will create or retain regionally significant jobs in a manufacturing, research and development, or testing facility, or a corporate headquarters, as provided.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2351 (Eggman). Higher Education Assistance Fund: Personal Income Taxes: Additional Tax

Imposes, under the Personal Income Tax Law, an additional one-percent tax on taxable personal income in excess of \$1 million, and deposits the additional tax revenue into the Higher Education Assistance Fund to expand the availability of student financial assistance for students attending the University of California, the California State University, and the California Community Colleges.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 2355 (Ting). Sales and Use Taxes: Exclusions: Exemptions: Income Taxes: Credit: Border Wall

Excludes individuals who contract or subcontract to build, maintain, or provide materials to President Trump's proposed Mexican border wall from qualifying for the Manufacturing and Research & Development Equipment sales and use tax (SUT)

exemption, the California Alternative Energy and Advanced Transportation Financing Authority SUT exclusion, the Research and Development Tax Credit, the New Employment Tax Credit, and the California Competes Tax Credit negotiated by the Governor's Office of Business and Economic Development.

Status: Died on the Assembly Inactive File.

AB 2387 (Reyes). Personal Income Taxes: Earned Income Tax Credit

Eliminates age restrictions for the California Earned Income Tax Credit under the Personal Income Tax Law for adult individuals with no qualifying children.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 2394 (Brough). Personal Income Taxes: Exclusion: Uniformed Services: Retirement Pay

Excludes from gross income under the Personal Income Tax Law retirement pay a taxpayer receives from the federal government for service in the uniformed services.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2400 (Kalra). Personal Income Taxes: Voluntary Contribution Fund: Alzheimer's Disease Research

Extends, by five years, the sunset date for the existing voluntary contribution fund on the personal income tax return dedicated to researching Alzheimer's and related disorders.

Status: Chapter 299, Statutes of 2018.

AB 2410 (Grayson). Annual Tax: Limited Liability Company Small Business

Reduces the annual tax to \$400 for every limited liability company that is a small business during the first two taxable years of operation.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2414 (Choi). Income Taxes: Credits: Attic Vent Closures

Allows a credit for each taxable year beginning on or after January 1, 2019, and before January 1, 2024, to a qualified taxpayer that installs an attic vent closure in a residential property, as defined, in an amount equal to 40 percent of the qualified costs paid or incurred by the qualified taxpayer for that installation.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2425 (Berman). Property Taxation: Property Records: Transmission by Mail or Electronic Format

Authorizes the assessor to require a property owner to transmit requested information, documents, or records necessary for property tax assessment purposes by mail or in an electronic format, if available, as specified.

Status: Chapter 968, Statutes of 2018.

AB 2458 (Weber). Qualified Special Taxes: Exemption: Information

Requires county tax collectors to post online information received from school districts about available parcel tax exemptions for senior and disabled taxpayers and to include a message about the available online information with the annual property tax bill.

Status: Chapter 391, Statutes of 2018.

AB 2459 (Friedman). Personal Income Taxes: Credits: Health Insurance Premiums

Allows a credit to a qualified individual for the cost of health insurance premiums for the qualified individual or the qualified individual's dependent.

Status: Held on the Senate Appropriations Committee's Suspense File.

AB 2478 (Voepel). Personal Income Taxes: Gross Income: Exclusion: Student Loan Assistance

Allows an employee to exclude from gross income the principal or interest on a qualified education loan that is paid by an employer on the employee's behalf.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2480 (Voepel). Income Taxes: Credit: Scholarship Tax Credit Program Act

Allows, for taxable years beginning on or after January 1, 2019, a credit to a qualified taxpayer in an amount equal to the total contributions made to a scholarship granting organization during the taxable year, not to exceed 100 percent of the qualified taxpayer's tax liability for the taxable year.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 2503 (Irwin). Corporations: Limited Liability Companies: Dissolution: Cancellation: Abatement of Taxes

Establishes a process for dissolving a corporation or a limited liability company (LLC), as of January 1, 2019, or at any time thereafter, when the corporation's or LLC's powers,

rights, and privileges have been suspended by the Franchise Tax Board for failing to pay taxes, penalties, or interest.

Status: Chapter 679, Statutes of 2018.

AB 2510 (Muratsuchi). Limited Liability Companies: Annual Tax: Microbusinesses

Reduces the annual tax to \$100 for a limited liability company (LLC) that is a microbusiness, and reinstates and makes permanent the \$800 annual tax exemption for an LLC that is solely owned by a deployed member of the Armed Forces.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 2529 (Chu). Income Taxation: Like Kind Exchanges: Withholding

Requires income tax withholding for like-kind exchanges when the property purchased is located outside of California.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 2560 (Thurmond). Taxation: Prison Contracts: Goods and Services.

Imposes a tax, as specified, for the privilege of contracting with the Department of Corrections and Rehabilitation to provide a state prison with goods, services, or both, except for health care contracts and contracts with a private prison vendor, and establishes the State Incarceration Prevention Fund for preschool and after-school programs for the purposes of providing services that prevent people from being incarcerated and providing early intervention programs.

Status: Failed passed in the Assembly Revenue and Taxation Committee.

AB 2574 (Bloom). Sales and Use Taxes: Exemption: Research and Development: Design: Digital Interactive Media

Provides a sales and use tax exemption for tangible personal property (TPP) purchased for use by a qualified person primarily in the research and development and design of digital interactive media, and TPP purchased for use by a qualified person primarily to maintain, repair, measure, or test that property.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2577 (Gray). Personal Income Taxes: Deductions: Labor Organization Dues

Allows an above-the-line deduction equal to the amount paid or incurred during the taxable year by a taxpayer for member dues to a labor organization exempt from taxes under Revenue and Taxation Code Section 23701(a).

Status: Held on the Senate Appropriations Committee's Suspense File.

AB 2590 (Chen). Personal Income Taxes: Exclusion: Service Members

Excludes from gross income under the Personal Income Tax Law any basic pay received by a servicemember in the United States (U.S.) Armed Forces, in the reserve component of the U.S. Armed Forces, or in the National Guard, derived from his or her position as a servicemember while he or she is on military orders for 90 or more consecutive days.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2663 (Friedman): Property Taxation: Change in Ownership: Exclusion: Local Registered Domestic Partners

Creates a retrospective change in ownership exclusion for transfers of property between same-sex local registered domestic partners from January 1, 2000, to June 26, 2015.

Status: Chapter 919, Statutes of 2018.

AB 2690 (Burke). Employment Development Department: Franchise Tax Board: Report: Payroll Charge

Requires the Employment Development Department and the Franchise Tax Board to develop a written report, by July 1, 2019, to be submitted to the Legislature with recommendations for the enactment of a voluntary payroll charge imposed on employers.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 2700 (Burke). Income Taxes: Credits: Job Development

Allows, under the Personal Income Tax Law and Corporation Tax Law, a 30-percent credit or a 15-percent credit for costs paid or incurred by a qualified taxpayer during the taxable year for qualified expenditures, as defined.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2703 (Mayes). Personal Income Tax: Credit: Home Care Services

Allows, under the Personal Income Tax Law, a 25-percent credit for the amount paid or incurred during the taxable year by a qualified taxpayer for home care services, as defined, not to exceed \$5,000.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2727 (Flora). Personal Income Taxes: Credit: Firefighters

Allows a credit for each taxable year beginning on and after January 1, 2019, and before January 1, 2024, in an amount equal to 35 percent or 80 percent of the amount paid or incurred by a qualified firefighter during the taxable year for qualified firefighter expenses, as defined, and limits the amount of the credit allowed to a taxpayer for each taxable year to \$1,500.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2730 (Harper). Franchise Tax Board: Collection of Delinquent Amounts: Tolls

Eliminates the Franchise Tax Board's authority to collect delinquent amounts, interest, penalties, and fees related to unpaid tolls and toll evasion.

Status: Failed passage in the Senate Governance and Finance Committee.

AB 2746 (E. Garcia). Taxation: Tax-Defaulted Property Sales

Addresses tax sales of tax-defaulted property that are held via public auction to expressly provide that the commencement date of the tax sale constitutes the actual sale date regardless of when the auction concludes and reaffirms that, during the auction period, a property owner has lost all rights in the tax-defaulted property being offered for auction for failure to redeem the property by the final redemption date. Additionally, explicitly states that property owners of record title lose all rights in tax-defaulted property, including all legal and equitable interests therein, if the property owners do not exercise their right of redemption prior to the redemption termination deadline.

Status: Chapter 284, Statutes of 2018.

AB 2758 (Burke). Income Taxes: Credits: Qualified Small Businesses

Provides a credit, under the Personal Income Tax Law and the Corporation Tax Law, equal to five percent of the amount paid or incurred by an "angel investor" for investing in a qualified small business for the taxable year in which the Franchise Tax Board issues a credit certificate.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2833 (Santiago). Personal Income Taxes: Renter's Credit: County Median Rent

Increases the renter's credit to allow a credit equal to the greater of \$120 or 20 percent (\$60 or 10 percent if an individual filer) of the median rent in the county where the premises are located at which the qualified renter rented and occupied as his or her principal place of residence for the longest period during the taxable year.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2855 (Brough). Income Taxes: Net Operating Losses: Carrybacks: Overpayments: Estimated Tax

Establishes an Application for Tentative Refund process for obtaining a tentative refund based on a net operating loss (NOL) carryback, and specifies the trigger date for statute of limitations and interest accrual applicable to an NOL carryback.

Status: Held on the Senate Appropriations Committee's Suspense File.

AB 2920 (Thurmond). Transactions and Use Taxes: North Lake Tahoe Transportation Authority and the City of Berkeley

Allows the City of Berkeley to impose a transactions and use tax for general or special purposes at a rate of no more than 0.5 percent, outside the 2-percent cap; and, enacts several changes to the North Lake Tahoe Transportation Authority Act.

Status: Chapter 771, Statutes of 2018.

AB 2922 (Gipson). Income Taxes: Credits: Qualified Developer: Affordable Housing

Provides a credit, under the Personal Income Tax Law and the Corporation Tax Law, equal to 50 percent of funds contributed by a taxpayer to a "qualified developer" for the development of a "qualified project," not to exceed \$250,000.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2932 (Choi). Corporation Tax Law: Credit: Employment

Allows, for taxable years 2019 through 2024, a Corporation Tax credit to a qualified employer that increases its workforce by 20 full-time employees during the taxable year compared to a base year, as defined. The credit is worth the lesser of 17.5 percent of the wages paid or \$5,000, and no more than \$50 million in credits may be allocated in any year.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2936 (Nazarian). Income Taxes: Credits: Motion Pictures

Extends the second generation film and television production tax credit program, with no modifications, for five additional fiscal years.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2938 (Bloom). Sales and Use Taxes: Exemption: Bicycles: City of Santa Monica

Exempts 500 bicycles purchased by the City of Santa Monica in 2015 from the sales and use tax until January 1, 2025.

Status: Chapter 397, Statutes of 2018.

AB 2944 (Jones-Sawyer). Personal Income Taxes: Voluntary Contributions: Schools Not Prisons Voluntary Tax Contribution Fund

Authorizes the addition of the Schools Not Prisons Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return.

Status: Chapter 441, Statutes of 2018.

AB 2945 (Gallagher). Income and Corporation Taxes: Credit: Wages

Allows a credit, for each taxable year beginning on or after January 1, 2019, and before January 1, 2024, to a qualified employer equal to 35 percent of the qualified wages paid or incurred during the taxable year to a qualified employee, defined to mean an employee who has no functional hearing and has completed, or is completing, specified rehabilitative services.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2954 (Bonta). School districts: Special Taxes: Uniformity Requirement: Unimproved Property

Allows school districts to impose a parcel tax with a lower rate on unimproved property.

Status: Chapter 305, Statutes of 2018.

AB 2957 (Gallagher). Water: University of California: California Institute for Water Innovation and Technology: Corporate Income Taxes: Credit: Water Technology

Requests the Regents of the University of California to establish the California Institute for Water Innovation and Technology (Institute), at a specified location, and allows a tax credit under the Corporation Tax Law, as specified, to a "qualified taxpayer" that employs a "qualified employee" in a "water innovation and technology zone" established by this bill for five years after the establishment of the Institute.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 2999 (Bonta). Income Taxes: Credits: Affordable Housing

Allows a credit, under the Personal Income Tax Law and the Corporation Tax Law, to an employer for the construction of "affordable housing" for employees or for investments in an "employer-assisted housing program."

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3000 (Friedman). Sales and Use Taxes: Exemption: Retail Hydrogen Vehicle Fuel

Provides a sales and use tax exemption, on and after January 1, 2019, and before January 1, 2024, for retail hydrogen vehicle fuel, as defined.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3009 (Quirk). Hazardous Materials: Lead-Based Paint

Imposes a \$2 charge on manufacturers of paint, as defined, for each gallon of paint sold in the state. Requires the California Department of Tax and Fee Administration to collect the charges, as prescribed. Except as provided, requires the collected charges to be deposited into the Lead-Based Paint Cleanup Fund, which this bill creates in the State Treasury. Require moneys in the fund, upon appropriation by the Legislature, to be expended by the Department of Toxic Substances Control to provide grants to cities and counties for the investigation, abatement, or removal of lead-based paint from residences within their respective jurisdictions.

Status: Died on the Assembly Inactive File.

AB 3029 (Arambula). Income Taxes: Credits: Employment: California New Employment Tax Credit

Creates, under the Corporation Tax Law and the Personal Income Tax Law, the California New Employment Credit, for tax years 2019 to 2024, to allow "qualified taxpayers" who hire targeted "qualified full-time employees", a tax credit at a percentage set through the annual budget act of "qualified wages", as specified.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3057 (Quirk-Silva). Corporation Taxes: Exempt Organization: Mutual Ditch or Irrigation Companies

Conforms, with specified modifications, to Internal Revenue Code Section 501(c)(12), relating to mutual ditch or irrigation companies (mutual water companies).

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3060 (Bonta). Income and Corporation Taxes: Deductions: Educational Assistance

Allows a deduction for amounts paid or incurred by an employer during the taxable year for the educational assistance of full-time employees pursuant to an educational assistance program.

Status: Never heard by the Assembly Revenue and Taxation Committee.

AB 3072 (Chiu). Income Taxes: Credits: Low-Income Housing: Farmworker Housing

Increases the state Low-Income Housing Tax Credit (LIHTC) by \$300 million, increases the set aside for the farmworker housing tax credit from \$500,000 to \$25 million, and modifies the LIHTC, as specified.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3122 (Gallagher). Property Taxation: Disaster Relief: Payment of Deferred Taxes

Details the administrative process for counties to use after a disaster for which the Governor issues a state of emergency proclamation if a property owner files both a claim to request reassessment and a claim for tax deferral but is ineligible. Specifically, requires assessors to mail ineligibility notices and gives those ineligible property owners the later of the original installment payment due date or 30 days to pay before a delinquency penalty is imposed.

Status: Chapter 149, Statutes of 2018.

AB 3127 (Acosta). Income Taxes: Credit: Employees with Disabilities

Allows a credit, under both the Personal Income Tax Law and the Corporation Tax Law, to a "qualified employer" that pays a "qualified employee" a wage during the taxable year that equals or exceeds the "minimum wage."

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3128 (Chen). Personal Income Tax: Credit: Disabled Veteran: Service Dog

Creates a tax credit under the Personal Income Tax Law in an amount equal to 50 percent of the "qualified costs" incurred by a "qualified disabled veteran" owning a service dog.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3152 (Chiu). Property Taxation: Welfare Exemption: Rental Housing: Moderate Income Housing

Creates a property tax exemption for nonprofit-owned multi-family rental housing of five or more units constructed on or after January 1, 2019 that is occupied by moderate-income households in high-cost counties, as specified, if rents charged are 10 percent less than fair market rent for that county.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3157 (Lackey). Taxation: Cannabis

Reduces the excise tax rate on cannabis and cannabis products from 15 percent to 11 percent, and suspends the imposition of the cultivation tax until June 1, 2021.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3170 (Friedman). Sales and Use Taxes: Exemptions: Water Efficiency

Provides a sales and use tax exemption, until January 1, 2024, for qualified water efficiency products sold or purchased during the 3-day period beginning at 12:01 a.m. on the Saturday preceding the last Monday in March, and ending at 11:59 p.m. on the following Monday in March, or for which a layaway agreement is entered into, a raincheck is issued, or other specified orders are placed, during this period, as specified.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3197 (Burke). Property Tax: Exemptions: Personal Property Used in Space Flight

Extends the business personal property tax exemption for "qualified property" used in "space flight" through an unspecified number of additional years.

Status: Held on the Assembly Appropriations Committee's Suspense File.

AB 3209 (Frazier). Property Tax: Exemption: Principal Residence: Disabled Veterans and their Unmarried Surviving Spouses

Exempts fully from property tax the personal residence of a totally disabled veteran or his/her unmarried surviving spouse.

Status: Held on the Assembly Appropriations Committee's Suspense File.

ACA 2 (C. Garcia). Sales and Use Taxes: Food Products

Imposes the sales and use tax on food products for human consumption and authorizes the Legislature to exempt any food product from the sales and use tax.

Status: Refused adoption, Assembly Revenue and Taxation Committee.

ACA 11 (Caballero). California Middle Class Affordable Housing and Homeless Shelter: Funding

Creates the California Middle Class Affordable Housing and Homeless Shelter Account in the General Fund for the support of local and state programs that assist in the development or acquisition of housing, as specified. Imposes a tax upon all retailers at the rate of 0.25 percent of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in this state on and after January 1, 2019. Requires the revenues, less refunds, from these taxes to be deposited in the California Middle Class Affordable Housing and Homeless Shelter Account.

Status: Never heard by the Assembly Housing and Community Development Committee.

ACA 12 (Gloria). Property Taxation: Base Year Value Transfers: Persons with a Severely Disabled Child

Expands, subject to voter approval, the existing property tax relief provision that allows an eligible person to transfer the base-year value of his/her principal residence to a replacement dwelling to include homeowners who are the parents or legal guardians of a severely disabled child and reside with that child.

Status: Held on the Senate Appropriations Committee's Suspense File.

ACR 247 (Acosta). 40th Anniversary of Proposition 13

Commemorates June 6, 2018, as the 40th anniversary date of Proposition 13 in recognition of Proposition 13's impact on California and affirms the Assembly's support for Proposition 13.

Status: Refused adoption in the Assembly Revenue and Taxation Committee.

AJR 26 (Dababneh). Federal Income Tax: Deductions for Mortgage Interest and Property Taxes

Urges the Congress of the United States that the current federal income tax deductions for interest paid on debt secured by a first or 2nd home and for property taxes should not be further restricted.

Status: Never heard by the Assembly Revenue and Taxation Committee.

SENATE BILLS

SB 61 (Hertzberg). Personal Income Taxes: Voluntary Contributions: Emergency Food for Families Voluntary Tax Contribution Fund

Renames the existing “Emergency Food Assistance Program Fund” on the state personal income tax return to the “Emergency Food for Families Voluntary Tax Contribution Fund”; extends the sunset date of the Fund to January 1, 2026; and makes other operational changes to the Fund.

Status: Chapter 723, Statutes of 2017.

SB 141 (Nguyen). Personal Income Taxes: Exclusion: Loan Discharge

Replaces the reference to the William D. Ford Federal Direct Loan Program Borrower's Rights and Responsibilities Statement with more specific references to the Code of Federal Regulations, Sections 685.206 (Defense to Repayment) and 685.214 (Closed School), related to the exclusion of gross income for discharged student loans.

Status: Chapter 71, Statutes of 2017.

SB 197 (Bates). Sales and Use Taxes: Exemption: Military and Veteran Medical Facilities

Establishes, on and after April 1, 2017, and before January 1, 2023, a sales and use tax exemption for "building materials and supplies" purchased by a "qualified person" for use in the construction of a "qualified facility".

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 218 (Dodd). The Qualified ABLE Program: Tax-Advantaged Savings Accounts

Allows assets in an Achieving a Better Life Experience Act (ABLE) account to be transferred to another ABLE account upon the death of the designated beneficiary and prohibits the state from recovering the balance of an ABLE account to recoup Medi-Cal spending by the state.

Status: Chapter 482, Statutes of 2017.

SB 434 (Galgiani). Personal Income Taxes: Gross Income Exclusion: Mortgage Debt Forgiveness

Extends tax relief previously granted for income generated from the discharge of qualified principal residence indebtedness, some of which would be applied retroactively, and limits the amount excludable under this provision to \$250,000 or to \$125,000 if the taxpayer is a married individual filing a separate return.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 440 (Hertzberg). Personal Income Taxes: Voluntary Contributions: California Breast Cancer Research Voluntary Tax Contribution Fund and California Cancer Research Voluntary Tax Contribution Fund

Renames the existing “California Breast Cancer Research Fund” and “California Cancer Research Fund” on the state personal income tax return; extends the sunset date of both funds to January 1, 2025; and makes other operational changes to both funds.

Status: Chapter 427, Statutes of 2017.

SB 447 (Nielsen). Property Taxes: Equalization: Multicounty Assessment Appeals Board

Allows participating counties to create a multi-jurisdictional assessment appeals board to equalize the valuation of taxable property within each participating county.

Status: Chapter 132, Statutes of 2017.

SB 503 (Newman). Personal Income Taxes: Voluntary Tax Contribution Funds

Renames and extends, until January 1, 2025, the “Keep Arts in Schools Voluntary Tax Contribution Fund” and the “Protect Our Coasts and Oceans Voluntary Tax Contribution Fund” on the state personal income tax return.

Status: Chapter 519, Statutes of 2017.

SB 624 (Galgiani). Property Taxation: Liens: Recordation

Authorizes a county board of supervisors to provide by ordinance or resolution that a tax on real or personal property is not a lien against the property assessed or the assessee, thereby precluding the county tax collector from recording a lien for delinquent taxes, if the amount of tax assessed is \$200 or less.

Status: Chapter 164, Statutes of 2017.

SB 639 (Hertzberg). Property Taxation: Assessment: Electric Generation Facilities

Provides that an exempt wholesale generator, as defined, that produces power from other than a conventional power source, is not required to be annually assessed by the State Board of Equalization, so is thereby subject to local assessment.

Status: Chapter 220, Statutes of 2017.

SB 703 (Skinner). Transactions and Use Taxes: Counties of Alameda and Santa Clara and City of Santa Fe Springs

Authorizes the Counties of Alameda and Santa Clara to impose a transactions and use tax at a rate of no more than 0.5 percent or 0.625 percent, respectively, and the City of Santa Fe Springs to impose a transactions and use tax at a rate of no more than one percent that, in combination with other transactions and use taxes, would exceed the combined rate limit of two percent, if specified conditions are met.

Status: Chapter 651, Statutes of 2017.

SB 812 (Committee on Governance and Finance). Property Taxation: Tax-Defaulted Property Sales: Minimum Price

Prohibits the current owner of tax-defaulted property subject to sale by the county tax collector from purchasing that property, directly or indirectly, for less than the minimum price at which the property may first be offered for sale.

Status: Chapter 601, Statutes of 2017.

SB 813 (Committee on Governance and Finance). Franchise Tax Board: Voluntary Disclosure Agreements

Expands the existing Voluntary Disclosure Program to allow out-of-state partnerships with non-resident partners, and out-of-state administered trusts to participate in the Program.

Status: Chapter 288, Statutes of 2017.

SB 924 (Morrell). Personal Income Taxes: Exclusion: National Guard

Excludes, for taxable years beginning on or after January 1, 2018, and before January 1, 2028, from the Personal Income Tax Law, any income received by a member of the state "active militia" derived from Emergency State Active Duty service.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 951 (Mitchell). Taxes: Credits: Motion Pictures: Legislative Analyst's Office Report

Delays the date by which the Legislative Analyst's Office must submit its report on the second generation film tax credit program, the "Film Tax Credit 2.0", from July 1, 2019, to July 1, 2023.

Status: Died on the Assembly Inactive File.

SB 958 (Dodd). Davis Joint Unified School District: Special Taxes: Exemptions: Teachers and District Employees

Provides that a qualified special tax imposed by the Davis Joint Unified School District may provide an exemption for teachers and other employees of the school district for their principal place of residence located within the jurisdictional boundaries of the school district.

Status: Chapter 604, Statutes of 2018.

SB 1007 (Hertzberg). Sales and Use Taxes: Exemption: Military and Veteran Medical Facilities

Provides a sales and use tax exemption for "building materials and supplies" purchased by a "qualified person" for use in the construction of a "qualified facility". Defines a "qualified facility" to include a medical facility, or a temporary residential facility for families of patients receiving care, including either or both inpatient and outpatient care, at a medical facility, located on a United States military base located in California.

Status: Chapter 785, Statutes of 2018.

SB 1056 (Beall). Property Taxes: Welfare Exemption: Community Land Trust

Creates a new property tax exemption under the welfare exemption for community land trust owned property that will be developed into rental housing for low income households, and for-sale homes to low or moderate income households.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 1115 (Hill). Property Taxation: Welfare Exemption: Low-Income Housing

Increases the statewide welfare exemption cap from \$10 million to \$20 million in assessed value applicable to certain low-income rental housing owned and operated by non-profit organizations not receiving government financing or tax credits.

Status: Chapter 694, Statutes of 2018.

SB 1130 (Leyva). Property Tax Postponement: Residential Dwelling: Manufactured Homes

Allows owners of manufactured homes to participate in the State Controller's Office administered Property Tax Postponement Program.

Status: Chapter 896, Statutes of 2018.

SB 1182 (Glazer). Taxation: Renter's Credit

Increases the renters' credit under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2018, contingent upon appropriation, and allows the Governor to suspend the credit by proclamation.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 1214 (Portantino). Personal Income Taxes: Deductions: Qualified Teacher: Professional Development Expenses

Allows an "above-the-line" deduction for specified teacher professional development expenses.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 1246 (Gaines). Property Tax: Claims for Refund

Allows county boards of supervisors to enact an ordinance or resolution to allow the county to pay specified refunds under \$5,000 without the filing of a claim for refund.

Status: Chapter 358, Statutes of 2018.

SB 1363 (Moorlach). Personal Income Taxes: Voluntary Contributions: National Alliance on Mental Illness California Voluntary Tax Contribution Fund

Authorizes the addition of the National Alliance on Mental Illness California Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return.

Status: Chapter 359, Statutes of 2018.

SB 1395 (Moorlach). Personal Income Tax Law: Corporation Tax Law: Credits

Requires the Franchise Tax Board to annually report the total amounts of specified credits allowed under the Personal Income Tax Law and the Corporation Tax Law to the Legislature.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 1484 (Hernández). Sales and Use Taxes: Exemption: Charitable Thrift Stores

Extends, from January 1, 2019, to January 1, 2029, the sunset date for the current sales and use tax exemption for retail items sold by thrift stores operated by nonprofit organizations to assist individuals with human immunodeficiency virus or acquired immune deficiency syndrome.

Status: Chapter 741, Statutes of 2018.

SB 1506 (Governance and Finance Committee). Property Taxation: Tax Collector: Notices

Amends five sections of the property tax law that require a county tax collector to send a notice to a tax-defaulted property owner to explicitly provide that the required notice constitutes a "notice of tax deficiency" under federal bankruptcy law.

Status: Chapter 119, Statutes of 2018.

SB 1507 (Governance and Finance Committee). Taxpayers' Rights Advocate: Release or Return of Levy

Specifies that the Taxpayers' Rights Advocate can release a levy of any amount during a monthly period and can return \$2,300 when the levy or notice of withhold threatens the health or welfare of the taxpayer or the taxpayer's family, and makes technical changes.

Status: Chapter 181, Statutes of 2018.

SB 1508 (Governance and Finance Committee). Corporate Taxation: Voluntary Disclosure Agreements: Qualified Entities

Expands the Franchise Tax Board's Voluntary Disclosure Program to include a foreign corporation, foreign limited liability company, foreign limited liability partnership, or foreign limited partnership that has registered with the Secretary of State within six months of filing a voluntary disclosure agreement application.

Status: Held on the Assembly Appropriations Committee's Suspense File.

SB 1510 (Governance and Finance Committee). California Department of Tax and Fee Administration: Code Maintenance

Substitutes references to "Board", "State Board", and "State Board of Equalization", with "Department", and "California Department of Tax and Fee Administration."

Status: Died on the Assembly Inactive File.

SCA 9 (Glazer). Property Tax: New Construction Exclusion: Rain Water Capture System

Excludes, subject to voter approval, rain water capture systems that are constructed on or after January 1, 2019, from assessment as new construction.

Status: Resolution Chapter 1, Statutes of 2018.

GOVERNOR VETOES

AB 778 (Caballero). Community Development Investment Tax Credits

Establishes a new California Organized Investment Network credit for taxable years beginning on or after January 1, 2017, and before January 1, 2022. Requires priority for the tax credit to be given to insurance company investors over all other tax credit investors and requires that the provision regarding withdrawal, without reinvestment, of a qualified investment also applies when a qualified investment is reduced.

Governor's veto message:

I am returning the following two bills without my signature:

Assembly Bill 778
Senate Bill 289

Both of these bills create a new tax break. These bills are an end run of the budget process, and would commit us to spending more than \$8 million through 2018-19.

The budget process allows for all tax break proposals to be weighed equally through public hearings, negotiations and, finally, approval of a balanced budget. As I said last year, I believe this is the best way to evaluate and prioritize all new spending proposals, including those that create new tax breaks.

AB 1249 (Gray). Property Taxation: Exemptions: Veterans' Organizations

Extends the application of the "veterans' organization" property tax exemption to real property owned by certain veterans' organizations and used for fraternal, lodge, or social club purposes, excluding the bar area.

Governor's veto message:

Assembly Bill 1249 allows property owned by veterans' organizations to receive a full property tax exemption for fraternal, lodge, or social club purposes.

Last year, I signed SB 1458, which expanded eligibility for the disabled veteran's property tax exemption. In 2014, I signed SB 1113, which extended the statute of limitations for a veteran with a 100-percent service disability to claim a disabled veteran's property tax exemption refund from four to eight years. Earlier this year, I signed SB 3 to put a \$4 billion bond before the voters that, if passed, would continue a long-standing statewide program that provides home loans to qualified veterans.

We have taken steps to expand eligibility for the property tax exemption in appropriate ways for our veterans. This bill, however, allows an already generous property tax benefit to be expanded on a larger scale. I am, therefore, returning this bill without my signature.

AB 1863 (Jones-Sawyer). Personal Income Tax: Deduction: Commercial Cannabis Activity

Allows, under the Personal Income Tax Law, the deduction of ordinary and necessary business expenses attributable to a licensee's commercial cannabis activity.

Governor's veto message:

This bill would allow licensed commercial cannabis businesses to deduct their business expenses under the state's personal income tax law, effective beginning tax year 2018.

This bill seeks to apply equal state tax treatment to licensed cannabis businesses in this state, regardless of whether they organize under the personal income tax or corporate income tax law. Given the cost to the General Fund, this proposal is best evaluated as part of the budget process.

SB 11 (Gaines). Taxes: Interest: Penalties

Provides that the Board of Equalization (BOE) shall not impose penalties or interest against any person for failure to pay any tax if the failure to pay is attributable to the failure or crash of BOE's Internet Web site.

Governor's veto message:

I am returning Senate Bill 11 without my signature.

This bill waives interest and penalties automatically for a taxpayer's failure to pay due taxes because of Web site system failure at the Department of Tax and Fee Administration or State Board of Equalization.

The Department and Board already have an existing mechanism to relieve taxpayers of unwarranted interest and penalties due to Web site disruption. Therefore, this bill is unnecessary.

SB 246 (Bates). Property Tax: Base Year Value Transfers

Provides a person who received a base year value transfer based on a disability before the age of 55 with the ability to receive a second base year value transfer after reaching the age of 55.

Governor's veto message:

I am returning Senate Bill 246 without my signature.

This bill would allow a homeowner granted an initial base-year property tax valuation transfer claim due to disability to make a second base-year value transfer after they reach the age of 55.

I believe this bill would allow an already generous property tax benefit to be granted a second time on a larger scale. It is not prudent to authorize legislation such as this that would result in unknown long-term costs to the General Fund.

**SB 289 (McGuire). Personal Income Taxes: Gross Income Exclusion:
Reservation-Sourced Income**

Excludes income derived from "Indian country" received by a member of a federally recognized tribe who lives on any tribal land.

Governor's veto message:

I am returning the following two bills without my signature:

Assembly Bill 778
Senate Bill 289

Both of these bills create a new tax break. These bills are an end run of the budget process, and would commit us to spending more than eight million dollars through 2018-19.

The budget process allows for all tax break proposals to be weighed equally through public hearings, negotiations and, finally, approval of a balanced budget. As I said last year, I believe this is the best way to evaluate and prioritize all new spending proposals, including those that create new tax breaks.

SB 829 (Wiener). Cannabis: Donations

Exempts from the use tax, on or after January 1, 2019, and until January 1, 2024, the storage, use, or other consumption in this state of medicinal cannabis or medicinal cannabis products that are donated, for no consideration, under specified circumstances.

Governor's veto message:

This bill authorizes retailers to offer free cannabis or cannabis goods to medicinal patients who have a physician's recommendation.

This bill contains provisions that conflict with the strict standards contained in the

voter approved Control, Regulate, and Tax Adult Use of Marijuana Act. Providing free cannabis to a person with only a doctor's recommendation undermines these rules and the intent of the voters. For this reason, I cannot sign this bill.

SB 1272 (Galgiani). Tax Recovery and Criminal Enforcement Task Force

Establishes the Tax Recovery and Criminal Enforcement Task Force within the Department of Justice to combat the underground economy.

Governor's veto message:

This bill creates the Tax Recovery and Criminal Enforcement Tax Force within the Department of Justice to combat underground economic activities.

I am sympathetic to rooting out businesses that engage in unfair competition and mistreatment of workers. This is an area of great interest to me, and one which I have worked on as Attorney General and as Governor.

This bill, however, codifies a task force that is already operational via A Memorandum of Understanding and establishes a permanent program within the Department of Justice with an ill-defined and potentially unlimited scope of operations. I am reluctant to do this without additional and more detailed scrutiny through the budget process.

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