

**Assembly Committee on
Revenue and Taxation**

California State Legislature

**Revenue and Taxation
Legislative Summary
2023-24**



Honorable Jacqui Irwin, Chair

Honorable Tri Ta, Vice Chair

December 2024

**ASSEMBLY COMMITTEE
ON
REVENUE AND TAXATION**

**2023-24
LEGISLATIVE SUMMARY**

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2023-24

LEGISLATIVE SUMMARY

The following is a list of tax-related legislation that the Legislature considered during the 2023-24 Legislative Session. The measures are listed in numerical order, with chapter numbers provided, and the provisions of each bill are briefly summarized. The list also includes introduced bills that did not reach the Assembly Floor, as well as bills adopted by the Legislature but vetoed by the Governor.

This publication is intended to be a useful summary of the Legislature's work in the area of revenue and taxation during 2023-24. An electronic copy of this document is also available under "Publications" on the Revenue and Taxation Committee's Web page arev.assembly.ca.gov.

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

**ASSEMBLY COMMITTEE
ON
REVENUE AND TAXATION**

2023-24 LEGISLATIVE SUMMARY

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ASSEMBLY BILLS

AB 14 (Davies, Alanis) – Personal Income Tax: Credit: Childcare Costs

Allows, under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2025, and before January 1, 2030, a credit equal to the "childcare costs" paid or incurred by a "qualified taxpayer" in California, as specified.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 17 (Alanis) – Personal Income Tax: Rate

Revises, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, the income tax rates and taxable income brackets by imposing an income tax rate of four percent instead of six percent or eight percent, as applicable, on specified taxable income.

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

AB 26 (Mike Fong, Santiago) – Personal Income Tax Law: Exclusion: Federal Student Loan Debt Relief Plan

Excludes from gross income, for taxable years beginning on or after January 1, 2023, and before January 1, 2028, any amount of "qualified student loan debt" that is discharged under the federal student loan debt relief plan, as described in the Federal Register (87 Fed.Reg. 61512 (October 12, 2022)), as administered by the U.S. Department of Education pursuant to Section 1098bb of Title 20 of the United States Code.

Status: Assembly Appropriations Committee, never set for hearing.

AB 28 (Gabriel, McCarty) – Firearms and Ammunition: Excise Tax

Enacts the Gun Violence Prevention and School Safety Act to, commencing July 1, 2024, impose an excise tax in the amount of 11 percent of the gross receipts from the retail sale in California of a firearm, firearm precursor part, and ammunition, as specified. Requires that the revenues collected be deposited in the Gun Violence Prevention and School Safety Fund, which this bill establishes in the State Treasury.

Status: Chapter 231, Statutes of 2023.

AB 46 (Ramos, Mathis, Soria) – Personal Income Taxes: Exclusion: Military Services Retirement and Surviving Spouse Benefit Payment Act

Excludes, for taxable years beginning on or after January 1, 2024, and before January 1, 2034, uniformed services retirement pay and annuity payments from a United States

Department of Defense Survivor Benefit Plan received by qualified taxpayers during the taxable year from gross income under the Personal Income Tax Law.

Status: Senate Appropriations Committee, held on Suspense File.

AB 59 (Gallagher) – Taxation: Renter's Credit

Increases, contingent upon an appropriation in the Budget Act for this purpose, the Renter's Credit amount for a qualified renter, and makes that credit refundable upon appropriation.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 84 (Ward) – Property Tax: Welfare Exemption: Affordable Housing

Expands the low-income rental welfare property tax exemption by allowing qualified 501(c)(3) bonds as an eligible form of financing, and allows a unit to remain exempt regardless of the occupant's income rising to 100 percent of the area median income if that unit is subject to a verifiable and enforceable agreement with a public agency that occupation of that unit will continue to be by lower income households, among other provisions.

Status: Chapter 734, Statutes of 2023.

AB 259 (Lee) – Wealth Tax: False Claims Act

Imposes an excise tax on a "resident's" worldwide net worth (WNW). The excise tax rate is one and one-half percent on WNW exceeding \$1 billion, for taxable years beginning on or after January 1, 2024. For taxable years beginning on or after January 1, 2026, the tax expands to include a rate of one percent on a "resident's" WNW exceeding \$50 million, and increases the rate to one and one-half percent for "residents" with WNW exceeding \$1 billion.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 291 (Jim Patterson) – Sales and Use Tax: Exemptions: Trucks for Use in Interstate or Out-of-State Commerce

Extends, until January 1, 2029, a specified exemption under the Sales and Use Tax Law for a new, used, or remanufactured truck with an unladen weight of 6,000 pounds or more that is purchased for use outside California and is delivered to the purchaser within California, if specified conditions are met.

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

AB 294 (Petrie-Norris) – Personal Income Tax Law: Corporation Tax Law: Wildfires: Exclusions

Excludes from gross income, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, any amount received in settlement by a "qualified taxpayer" to replace property damaged or destroyed by a wildfire occurring in California.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 314 (Jim Patterson) – Sales and Use Tax: Exemptions: Trucks for Use in Interstate or Out-of-State Commerce

Extends, until January 1, 2029, a specified exemption under the Sales and Use Tax Law for a new, used, or remanufactured truck, or a new or remanufactured trailer or semitrailer, with an unladen weight of 6,000 pounds or more that is purchased for use outside California and is delivered to the purchaser within California, if certain conditions are met. Similarly exempts a used trailer or semitrailer until that date.

Status: Chapter 427, Statutes of 2023.

AB 321 (Wilson) – Sales and Use Tax: Exemptions: Zero-Emission Public Transportation Ferries

Partially exempts a "zero-emission public transportation ferry" from the Sales and Use Tax Law, beginning on January 1, 2024, and until January 1, 2029.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 339 (Irwin) – Qualified ABLE Program: Age Limit

Revises the definition of an "eligible individual" under the Qualified ABLE Program by increasing the age prior to which an eligible individual's blindness or disability must have begun, from 26 to 46, in conformity with recent changes to the Federal ABLE Act.

Status: Chapter 324, Statutes of 2023.

AB 346 (Quirk-Silva) – Income Tax Credits: Low-Income Housing: California Debt Limit Allocation Committee: Rulemaking

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

Status: Chapter 739, Statutes of 2023.

AB 362 (Lee) – Real Property Taxation: Land Value Taxation Study

Requires the California Department of Tax and Fee Administration to conduct or commission a study on the efficacy of a statewide land value taxation system, and submit the findings to the Legislature by January 1, 2025.

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

AB 430 (Bennett) – Community Land Trusts: Welfare Exemption: Assessment: Foreclosure Sales: Financial Assistance

Expands the definition of a "community land trust" (CLT) to include a CLT's wholly owned subsidiary that is solely directed and managed by the CLT, and authorizes additional eligible uses of the underlying land.

Status: Senate Appropriations Committee, held on Suspense File.

AB 445 (Essayli) – Property Tax: Tax-Defaulted Property Sales

Modifies the process of a sale by agreement for tax-defaulted property, and increases the claim period for excess proceeds resulting from a sale by public auction or sealed bid.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 509 (Vince Fong) – Personal Income Taxes: Gross Income: Exclusion: Student Loan Assistance

Excludes from gross income, for taxable years beginning on or after January 1, 2024, and before January 1, 2026, payments made by an employer on the principal or interest of an employee's student loan, up to an annual limit.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 511 (Dixon) – Personal Income Taxes: Voluntary Contributions: California ALS Research Network Voluntary Tax Contribution Fund

Authorizes the addition of the California ALS Research Network Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return.

Status: Chapter 265, Statutes of 2023.

AB 514 (Joe Patterson, Lackey) – Personal Income Tax Law: Retired Police Dogs: Tax Credit

Allows, under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2025, and before January 1, 2030, a refundable credit of \$1,500 for a taxpayer that has adopted one or more dogs that had previously been in the service of a California law enforcement agency, as specified.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 543 (Gipson) – Sales and Use Tax Law: Exemptions: Petroleum Products: Water Common Carriers

Extends by five years the sunset date for the current sales tax exemption for specified fuel and petroleum products (i.e., bunker fuel) sold to water common carriers.

Status: Chapter 442, Statutes of 2023.

AB 556 (Gallagher) – Property Taxation: Transfer of Base Year Value: Disaster Relief

Extends by three years the period to transfer the base year value of a property substantially damaged or destroyed by a specified disaster when purchasing or rebuilding a property on a site in the same county.

Status: Chapter 443, Statutes of 2023.

AB 559 (Boerner) – Personal Income Tax: California Senior Citizen Advocacy Voluntary Tax Contribution Fund

Extends the California Senior Citizen Advocacy Voluntary Tax Contribution Fund through taxable year 2030.

Status: Chapter 89, Statutes of 2023.

AB 582 (Connolly) – Personal Income Tax: Tax Credits: Fire-Resistant Home Improvements

Allows, under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, a credit for seniors residing in high or very high-risk fire zones, as specified, who incur "qualified expenses" relating to fire-resistant home improvements.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 629 (Wallis) – Personal Income Tax Law: Deferred Compensation: Exclusions: Long-Term Qualified Tuition Program

Conforms to federal law by exempting distributions made from a long-term qualified tuition plan transferred to a Roth Individual Retirement Account, for taxable years beginning on or after January 1, 2024, and before January 1, 2029.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 769 (Bauer-Kahan) – Personal Income Tax Law: Exclusions: Student Loan Debt

Excludes from gross income, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, a qualified discharge of indebtedness, which is defined as income that would otherwise be realized from the discharge of student loan debt, as specified, or medical debt that is discharged by a qualifying nonprofit organization.

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

AB 778 (Ta) – Taxation: Corporations: Minimum Franchise Tax: Limited Liability Companies: Annual Tax: Small Businesses

Exempts, for taxable years beginning on or after January 1, 2023, corporations and other business entities from the minimum franchise or annual tax until the first taxable year in which the corporation or business entity has gross receipts of at least \$20,000.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 855 (Jackson, Low) – Criminal Procedure: Fines, Fees, and Restitution

Changes the annual interest rate on restitution orders and the annual interest rate charged by the Franchise Tax Board on certain delinquent payments, including fines, fees, and restitution, to no more than one percent.

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

AB 877 (Addis) – Income Taxes: Credit: Lodging for Displaced Persons

Allows, under the Personal Income Tax Law and Corporation Tax Law, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, a credit for taxpayers that operate a "qualified lodging" facility, as specified, and provide shelter to persons displaced by a natural disaster free of charge, as specified.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 926 (Papan) – Income Taxes: Credits: Affordable Housing

Allows, under the Personal Income Tax Law and Corporation Tax Law, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, a credit to a taxpayer in an amount equal to 25 percent of the value of "qualified land or property" donated by the taxpayer to a "qualified nonprofit organization" during the taxable year for the construction of "affordable housing", as specified.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1026 (Ta) – Personal Income Taxes: Deduction: California Qualified Tuition Program

Allows, for taxable years beginning on or after January 1, 2024, and before January 1, 2028, a deduction against gross income equal to the monetary contribution made by a qualified taxpayer, as defined, to the California Qualified Tuition Program established pursuant to the Golden State Scholarshare Trust Act not to exceed either \$1,000 or \$2,000, per beneficiary, as provided.

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

AB 1066 (Joe Patterson) – Property Taxation: Exemption: Low-Value Properties

Increases, for lien dates occurring on or after January 1, 2024, and before January 1, 2029, the low-value property tax exemption cap from \$10,000 to \$15,000, among other provisions.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1093 (Jim Patterson) – Property Taxation: Manufactured Homes: Tax Collection

Modifies, when transferring ownership of a mobile home, the process for issuing a tax clearance certificate (TCC) or conditional tax clearance certificate (CTCC) by requiring a tax collector to estimate the annual amount of taxes and assessments on that property for a specified period. Also prohibits a tax collector from issuing a TCC or CTCC unless the tax collector has received a deposit equal to the amount of estimated taxes and assessments and makes various conforming and technical changes.

Status: Senate Appropriations Committee, held on Suspense File.

AB 1097 (Luz Rivas) – Use Tax: Registration: Qualified Purchaser

Modifies, until January 1, 2029, the existing Qualified Purchaser Program under which qualified purchasers, as defined, are required to report and pay use tax directly to the California Department of Tax and Fee Administration. Specifically amends the program's definition of a "qualified purchaser" by removing the requirement that the person have at least \$100,000 in gross receipts from business operations per calendar

year. Provides, instead, that to be a qualified purchaser, the person must make more than \$10,000 in purchases subject to use tax per calendar year where use tax has not otherwise been collected or paid.

Status: Chapter 355, Statutes of 2023.

AB 1105 (Petrie-Norris) – Personal Income Tax Law: Corporation Tax Law: Sale of Net Operating Losses

Allows a startup innovator, as defined, to sell a net operating loss (NOL) to an unrelated taxpayer. Provides that a sale of a NOL must be for at least 80 percent of the value of the NOL transferred. Further provides that a startup innovator may not sell more than \$20 million worth of NOLs during the lifetime of the business. Provides, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, a gross income exclusion for any amount received by a startup innovator for the sale of a NOL.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 1128 (Santiago) – Personal Income Tax Law: Young Child Tax Credit: Qualifying Child

Expands the number of taxpayers eligible for the California Young Child Tax Credit by removing the requirement that a qualifying child must be younger than six years of age as of the last day of the taxable year.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1203 (Bains, Cervantes) – Sales and Use Taxes: Exemptions: Breast Pumps and Related Supplies

Provides, on and after April 1, 2024, and before April 1, 2029, an exemption under the Sales and Use Tax Law for breast pumps, breast pump collection and storage supplies, breast pump kits, and breast pads.

Status: Chapter 833, Statutes of 2023.

AB 1249 (Ta) – Sales and Use Taxes: Exemption: Tax Holiday: School Supplies

Provides an exemption under the Sales and Use Tax Law for qualified school supplies during the two-day period beginning at 12:01 a.m. on the third Saturday of July of each year, and ending at 11:59 p.m. on the following day.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 1256 (Wood) – Transactions and Use Taxes: County of Humboldt

Authorizes the Humboldt County Board of Supervisors to impose a transactions and use tax (TUT) for the support of countywide transportation programs and general services at a rate of no more than one percent that would, in combination with other TUTs, exceed the combined rate limit of two percent, as specified.

Status: Chapter 572, Statutes of 2023.

AB 1268 (Irwin) – Franchise Tax Board: Returns: Organ Donor Elections and Data Sharing

Requires the Franchise Tax Board to include a checkbox on resident income tax returns for purposes of allowing taxpayers to enroll in the Donate Life California Organ and Tissue Donor Registry, as specified.

Status: Chapter 573, Statutes of 2023.

AB 1361 (Hoover) – Property Taxation: Veteran's Exemption: Preliminary Application

Authorizes a county assessor to provide a written or electronic determination of preliminary eligibility for the disabled veteran's property tax exemption.

Status: Chapter 473, Statutes of 2023.

AB 1397 (Low) – Administration of Income Taxes: Electronic Remittance: Penalty

Caps the amount of the one-percent penalty for failure to make prescribed payments electronically at \$25,000 per payment. Applies this cap to a payment made on or after January 1, 2024, and to a payment made before January 1, 2024, that is, or may be, the subject of a timely filed protest or claim for refund.

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

AB 1400 (Bryan) – Student Financial Aid: College Access Tax Credit Fund: Community College Student Transfers: Historically Black Colleges and Universities

Provides that moneys in the College Access Tax Credit Fund be continuously appropriated to the California Student Aid Commission in order to provide grants for qualifying California Community College students who transfer to Historically Black Colleges and Universities, as specified.

Status: Chapter 278, Statutes of 2023.

AB 1439 (Garcia) – Low-Income Housing Tax Credit: Farmworker Housing

Requires the California Tax Credit Allocation Committee to consider amending the regulatory scoring system for the low-income housing tax credit to award maximum points to farmworker housing projects under the housing needs category, and an initial five points in the category for site amenities beyond those required as additional thresholds.

Status: Chapter 369, Statutes of 2023.

AB 1498 (Gipson) – Personal Income Tax: Earned Income Tax Credit

Establishes, upon appropriation by the Legislature and for taxable years beginning on or after January 1, 2023, a minimum credit amount of approximately \$300 for taxpayers who claim the California Earned Income Tax Credit.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1500 (Irwin) – Property Taxation: Application of Base Year Value: Disaster Relief

Extends by three years the period to apply the base year value of a substantially damaged or destroyed property to a comparable replacement property reconstructed on the same site, if that property was damaged or destroyed by certain wildfires.

Status: Chapter 583, Statutes of 2023.

AB 1553 (Lowenthal) – Property Taxation: Local Exemption: Possessory Interests: Publicly Owned Housing

Rebuttably presumes that certain possessory interests arising from tenancies in "publicly owned housing" are below the threshold for the low-value ordinance exemption, and requires that a county assessor value the possessory interest of a "tenant" in "publicly owned housing" according to a stipulated valuation methodology. Authorizes county boards of supervisors to exempt the above-described possessory interests from property taxation, and establishes procedures by which a county board of supervisors may approve or reject the exemption.

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

AB 1576 (Wallis) – Personal Income Tax Law: Corporation Tax Law: Disregarded Entities: Credit Limitation

Removes the existing limitation on the utilization of credits by the owner of a disregarded entity for credits generated in taxable years beginning on or after January 1, 2023, subject to certain restrictions.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1589 (Connolly) – Personal Income Taxes: Deduction: California Qualified Tuition Program

Allows, under the Personal Income Tax Law, an "above-the-line" deduction from gross income for "qualified taxpayers" that make contributions to California's qualified tuition program, as specified.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 1634 (Bauer-Kahan) – Income Taxes: Deduction: Childcare

Allows a deduction in computing income for any cost paid or incurred by a taxpayer for qualified childcare provided by the taxpayer to a dependent, under six years of age, of the taxpayer's employee, not to exceed \$5,000 per taxable year per qualified dependent.

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

AB 1724 (Sanchez) – Sales and Use Tax Law: Rates

Reduces by one percent the portion of the statewide sales and use tax rate allocated to the General Fund for the 2024 calendar year.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 1765 (Revenue and Taxation Committee) – Income Tax Administration: Installment Agreements, Suspension, Forfeiture, and Revivor

Advances two proposals sponsored by the Franchise Tax Board (FTB), with technical modifications, to do both of the following: (1) expand the FTB's authority to enter into installment agreements with taxpayers who have outstanding tax liabilities, and (2) update terminology to ensure equal treatment for different types of Limited Liability Companies.

Status: Chapter 209, Statutes of 2023.

AB 1828 (Waldron) – Personal Income Taxes: Voluntary Contributions: Endangered and Rare Fish, Wildlife, and Plant Species Conservation and Enhancement Account: Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund: Covered Grants

Extends the sunset date of two voluntary contribution funds on the personal income tax return that support wildlife.

Status: Chapter 360, Statutes of 2024.

AB 1860 (Bauer-Kahan) – Personal Income Tax Law: Exclusions: Student Loan Debt

Excludes from gross income, under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, amounts resulting from the discharge of student loan debt and medical debt, as specified.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1865 (Jim Patterson, Alanis, Hoover) – Personal Income Taxes: Exclusion: Homeownership Savings Accounts

Excludes from gross income, under the Personal Income Tax Law, for the 2025 through 2030 taxable years, any income accrued during the taxable year to a "first-time homeownership savings account" whose beneficiary is a "qualified taxpayer", as specified.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1867 (Sanchez) – Personal Income Tax Law: Deductions: Homeowners' Insurance Premiums

Allows, under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, a deduction equal to the costs paid or incurred by a taxpayer for a homeowners' insurance policy on a primary residence, as specified.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 1868 (Friedman) – Property Taxation: Assessments: Affordable Housing

Rebuttably presumes that an assessor is prohibited from including the value of a deed of trust when assessing certain low-income rental housing welfare exempt properties subject to a specified no-interest loan program, subject to certain restrictions.

Status: Chapter 553, Statutes of 2024.

AB 1879 (Gipson) – Property Taxation: Filing

Authorizes a taxpayer to execute a State Board of Equalization-prescribed form by electronic signature under certain circumstances, including when authorized by an assessor, among other requirements.

Status: Chapter 217, Statutes of 2024.

AB 1932 (Ward) – Personal Income Tax: Mortgage Interest Deduction

Disallows, for purposes of the Personal Income Tax Law, for taxable years beginning on or after January 1, 2025, the mortgage interest deduction on any property that is not a taxpayer's primary residence, as specified, and allocates new revenues from the disallowance to the Housing, Homeownership, and Homelessness Prevention Response Fund.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 1983 (Maienschein) – Income Taxes: Voluntary Contributions: Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund

Authorizes the addition of the Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return.

Status: Chapter 234, Statutes of 2024.

AB 2006 (Mathis) – Sales and Use Tax Law: Exemption: Over-the-Counter Medication

Provides a partial exemption under the Sales and Use Tax Law for over-the-counter medication, as defined, until January 1, 2030.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 2128 (Ta) – Income and Corporation Taxes: Credits: Work Opportunity Credit

Allows taxpayers that operate a business with fewer than five employees, under the Personal Income Tax Law and the Corporation Tax Law, a credit equal to 40 percent of the wages paid to an employee who has previously been convicted of a felony, as specified.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2191 (Santiago) – California Earned Income Tax Credit Outreach, Education, and Free Tax Assistance Grant Program

Requires the Franchise Tax Board to allocate grants to nonprofit community-based organizations or local government agencies to provide free tax preparation services and outreach activities regarding the availability of various tax credits, as specified.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2197 (Addis) – Personal Income Taxes: Protect Our Coast and Oceans Voluntary Tax Contribution Fund

Extends the sunset date for the statutory provisions authorizing the Protect Our Coast and Oceans Voluntary Tax Contribution Fund until January 1, 2032, unless the minimum contribution amount of \$250,000 is not met, as specified.

Status: Chapter 150, Statutes of 2024.

AB 2219 (Wallis) – Personal Income Tax: Credit: Home Security Surveillance

Allows, under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2025, and before January 1, 2030, a credit of up to \$250 for a taxpayer that has purchased a "security surveillance system" for their "qualified residence", as specified.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 2274 (Dixon) – Taxation: Sales and Use Taxes: Exemption: School Supplies Tax Holiday

Provides an exemption under the Sales and Use Tax Law for "qualified school supplies", as specified, during the first weekend in August for the 2025 through 2029 taxable years.

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

AB 2294 (Schiavo) – Personal Income Tax Law: Corporation Tax Law: New Employment Credit

Increases, for the 2024 and 2025 taxable years, the availability of the New Employment Credit by repealing various limitations and expanding the definitions of both "qualified wages" and "qualified full-time employee", as specified.

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

AB 2312 (Wallis) – Personal Income Taxes: Deduction: Qualified Education Loans

Increases, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, the limitation on the amount of interest paid on "higher education expenses" that may be taken as an above-the-line-deduction from \$2,500 to \$5,000.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2353 (Ward) – Property Taxation: Welfare Exemption: Delinquent Payments

Provides that a property owner developing property eligible for the low-income rental housing welfare property tax exemption is not liable for interest or penalties on any

unpaid property tax installments that are due and payable from December 10, 2025, to April 10, 2031, if that developer meets certain requirements.

Status: Chapter 566, Statutes of 2024.

AB 2366 (Ta) – Sales and Use Tax: Administration: Settlements

Decreases the number of days in which the director of the California Department of Tax and Fee Administration is required to either approve or disapprove a recommendation for settlement to 30 days.

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

AB 2400 (Luz Rivas) – California Alternative Energy and Advanced Transportation Financing Authority Act

Extends the authority of the California Alternative Energy and Advanced Transportation Financing Authority to provide financial assistance in the form of a sales and use tax exclusion for qualifying projects to January 1, 2031.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2486 (Vince Fong) – Personal Income Tax Law: Corporation Tax Law: Administration: Income Tax Stabilization Fund

Requires that all revenues collected pursuant to the Personal Income Tax Law and the Corporation Tax Law, less refunds and other specified amounts, must be deposited into a new Income Tax Stabilization Fund, which this bill establishes in the State Treasury.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 2506 (Lowenthal) – Property Taxation: Local Exemption: Possessory Interests: Publicly Owned Housing

Rebuttably presumes that certain possessory interests arising from tenancies in "publicly owned housing" are below the threshold for the low-value ordinance exemption, and requires that a county assessor value the possessory interest of a "tenant" in "publicly owned housing" according to a stipulated valuation methodology. Authorizes a county board of supervisors to exempt the above-described possessory interests from property taxation, and establishes procedures by which a county board of supervisors may approve or reject the exemption.

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

AB 2524 (Ward) – Personal Income Tax Law: Deferred Compensation: Exclusions: Long-Term Qualified Tuition Program

Excludes from gross income, for a five-year period under the Personal Income Tax Law, rollover distributions made from a qualified tuition program to a Roth Individual Retirement Account under certain conditions.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2555 (Quirk-Silva) – Sales and Use Tax: Exemption: Medicinal Cannabis: Donations

Extends the repeal date of the existing exemption under the Sales and Use Tax Law for donated medicinal cannabis to January 1, 2030.

Status: Chapter 920, Statutes of 2024.

AB 2647 (Low) – Property Taxation: Disabled Veterans' Exemption: Welfare Exemption: Housing for Law Enforcement and Firefighters

Authorizes, in lieu of the existing disabled veterans' exemption, a property tax exemption not exceeding \$863,790 on the residence of a disabled veteran, as defined. Additionally provides that property owned and operated by certain non-profit organizations is within the welfare property tax exemption if that property is used to house law enforcement officers and firefighters, as provided.

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

AB 2686 (Grayson, Wilson) – Hazardous Waste: Generation and Handling Fees

Creates a reduced hazardous waste generation and handling fee for specified projects, including those proposing to build affordable housing if the hazardous waste meets specified conditions and only for hazardous waste generated in calendar years 2021, 2022, and 2023.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 2689 (Bains) – Personal Income Taxes: California Alzheimer's Disease and Related Dementia Research Voluntary Tax Contribution Fund

Extends the sunset date for the statutory provisions authorizing the California Alzheimer's Disease and Related Dementia Research Voluntary Tax Contribution Fund (Fund) until December 1, 2032, unless the Fund fails to meet its minimum contribution amount of \$250,000, as specified.

Status: Chapter 112, Statutes of 2024.

AB 2769 (Ortega) – Apprenticeships: Income Tax Returns

Requires, for taxable years beginning on or after January 1, 2025, the Franchise Tax Board to include a checkbox on resident income tax returns for purposes of allowing taxpayers to receive individual outreach information regarding apprenticeship programs.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2829 (Papan) – Digital Advertising Services Tax Law

Imposes, beginning January 1, 2025, a five-percent tax on the annual gross revenues derived from "digital advertising services" in California for entities with \$100 million or more in global annual gross revenue. Prohibits a taxpayer from directly passing on the cost of the tax to a customer who purchases the digital advertising services by means of a separate fee, surcharge, or line item.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 2854 (Irwin) – Bradley-Burns Uniform Local Sales and Use Tax Law

Requires cities and counties to annually provide specified information to the California Department of Tax and Fee Administration, and post that information on their website, relating to each agreement that results in the direct or indirect payment, transfer, diversion, or rebate of Bradley-Burns sales and use tax revenues, as specified.

Status: Chapter 842, Statutes of 2024.

AB 2861 (Wallis) – Personal Income Tax: Credit: Gun Safe

Allows, under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2025, and before January 1, 2030, a credit of up to \$300 for a taxpayer who has purchased a "gun safe", as specified, for use in a residential unit located in the state.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

AB 2895 (Gipson) – Tax Administration

Establishes in the Government Operations Agency the California Department of Tax and Fee Administration (CDTFA) Board and the Office of Tax Appeals (OTA) Board to control the CDTFA and the OTA, respectively. Provides that each board shall consist of the Controller, the Director of Finance, and the Chairperson of the State Board of Equalization.

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

AB 2897 (Connolly) – Property Tax: Welfare Exemption: Community Land Trusts

Modifies the definition of a "community land trust" (CLT) by removing the existing requirement that property be subject to a 99-year ground lease if that CLT is part of a condominium, cooperative, or other common interest development and instead requires that a 99-year minimum affordability covenant be recorded against the unit or interest, and corrects cross-references where appropriate.

Status: Chapter 580, Statutes of 2024.

AB 2977 (Jackson) – Personal Income Tax Law: Young Child Tax Credit

Increases the maximum age for a "qualifying child" under the Young Child Tax Credit (YCTC) to 18, and requires the Franchise Tax Board to recalculate the YCTC's phaseout provisions such that no credit is awarded when a taxpayer's earned income reaches \$50,000.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 2979 (Mike Fong) – Income Taxation: Exclusion: Victim Compensation

Provides a gross income exclusion, under the Personal Income Tax Law, for any payment received from the California Victim Compensation Board pursuant to Government Code Sections 13955 and 13970. Government Code Section 13955, in turn, authorizes the payment of compensation to victims and derivative victims of crimes, while Government Code Section 13970 provides for the payment of private citizens who engage in action benefiting the public.

Status: Chapter 119, Statutes of 2024.

AB 3051 (Muratsuchi) – Personal Income Taxes: Voluntary Contributions: California K-12 Climate Change Education Voluntary Tax Contribution Fund

Authorizes the addition of the California K-12 Climate Change Education Voluntary Tax Contribution Fund as a voluntary contribution fund on the personal income tax return.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 3134 (Chen) – Property Taxation: Refunds

Makes various changes to the process for issuing property tax refunds, including allowing certain refunds be made without a claim and increasing the threshold for automatic refunds from \$5,000 to \$10,000.

Status: Chapter 922, Statutes of 2024.

AB 3141 (Gipson) – Property Taxation: Possessory Interests: Seaport Environmental Improvements

Provides that newly constructed "nonrevenue-generating environmental equipment" at a "public seaport" is not an independent or exclusive possession or use of land for the purposes of property taxation.

Status: Assembly Appropriations Committee, held on Suspense File.

AB 3259 (Wilson) – Transactions and Use Taxes: City of Campbell: City of Pinole: County of Solano

Authorizes the City of Campbell, the City of Pinole, the County of Solano, or any city in the County of Solano, by ordinance or by citizens' initiative, to impose a transactions and use tax for general or specific purposes, at a rate of no more than one-half percent that, in combination with other transactions and use taxes, would exceed the existing combined rate limit of two percent, if certain requirements are met.

Status: Chapter 852, Statutes of 2024.

AB 3268 (Low) – Property Taxation: Low-Value Exemption: Possessory Interests in Publicly Owned Streets and Sidewalks

Extends the sunset date for the low value ordinance exemption for certain possessory interests by five years to January 1, 2030.

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

AB 3287 (Revenue and Taxation Committee) – Electronic Notifications

Indefinitely extends the Franchise Tax Board's authorization to communicate certain notifications electronically to a taxpayer at that taxpayer's discretion.

Status: Chapter 122, Statutes of 2024.

AB 3288 (Revenue and Taxation Committee) – Property Taxation: Tax Defaulted Property Sales: Objections and Excess Proceeds

Aligns the process for a taxing agency to object to the sale of a tax-defaulted property with objection deadlines in other areas of property tax law, and specifies the type of postmark necessary to make a timely claim for excess proceeds.

Status: Chapter 123, Statutes of 2024.

AB 3289 (Revenue and Taxation Committee) – Taxation: Tax Expenditures: Information

Exempts gross income exclusions from the requirements of Revenue and Taxation Code Section 41 if the Legislature determines that there is no available data to collect and report.

Status: Chapter 124, Statutes of 2024.

ACA 3 (Lee) – Wealth Tax: Appropriation Limits

Amends the California Constitution to provide that all forms of tangible or intangible personal property or wealth are taxable, and modifies the state appropriations limits under certain conditions.

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

ACA 11 (Ting, Irwin, Petrie-Norris) – State Tax Agency

Abolishes the State Board of Equalization effective January 1, 2027.

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

AJR 15 (Irwin) – State and Local Tax (SALT) Deduction Limitation: Repeal

Urges the Congress of the United States to repeal the state and local tax deduction limitation so that residents of California and married taxpayers are no longer penalized by the federal tax code.

Status: Died on the Senate Inactive File.

SENATE BILLS

SB 82 (Seyarto) – Property Taxation: Disabled Veterans' Exemption: Eligibility Letters

Requires a county assessor to accept an electronically generated letter of service-connected disability in lieu of an original letter, at the discretion of the claimant, when verifying eligibility for the disabled veterans' property tax exemption.

Status: Chapter 773, Statutes of 2023.

SB 96 (Portantino) – Historic Venue Restoration and Resiliency Act

Provides that a return filed with the California Department of Tax and Fee Administration to report gross receipts for sales tax purposes shall segregate the taxable sales on a line or a separate form if the place of sale in California is on or within the real property of a "confirmed historic venue" on the day of a "qualified event". Defines a "qualified event" as a live event at a confirmed historic venue to which tickets are offered for public sale. Further provides that an amount equal to five percent of the total amount of gross receipts, or adjusted gross receipts, for the prior fiscal year shall be included in the next annual Governor's Budget for deposit into a specified fund for the State Controller to transmit to cities and counties.

Status: Chapter 595, Statutes of 2023.

SB 230 (Seyarto) – Income Tax: Health Savings Accounts

Conforms California's Personal Income Tax Law to federal tax law with respect to health savings accounts, with modifications, for taxable years beginning on or after January 1, 2025, and before January 1, 2030.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

SB 264 (Niello) – Income Taxes: Deduction: Disaster Losses

Extends by five years, to taxable years beginning before January 1, 2029, the sunset date on the automatic authorization of disaster loss deductions in an area proclaimed to be in a state of emergency by the governor, and exempts these deducted amounts from any suspension of net operating losses, as specified.

Status: Chapter 285, Statutes of 2023.

SB 335 (Cortese) – Transactions and Use Taxes: County of Santa Clara

Authorizes the County of Santa Clara to impose a transactions and use tax for general or specific purposes at a rate of no more than 0.625 percent that, in combination with other

transactions and use taxes, would exceed the combined rate limit of two percent, if the county adopts an ordinance proposing the tax and the ordinance is approved by the voters, subject to applicable voter approval requirements.

Status: Chapter 391, Statutes of 2023.

SB 388 (Archuleta - Alcoholic Beverage Tax: Beer Manufacturer Returns and Schedules

Requires the State Board of Equalization, upon request, to make public any information contained in the returns and accompanying schedules of a beer manufacturer.

Status: Chapter 214, Statutes of 2023.

SB 419 (Roth) – Property Tax: Exemptions: Personal Property Used in Space Flight

Extends the operation of the property tax exemption for qualified property used in space flight and requires the Legislative Analyst's Office to produce a report evaluating the impact of this exemption, as specified, by January 1, 2028.

Status: Chapter 713, Statutes of 2023.

SB 512 (Bradford) - Cannabis: Taxation: Gross Receipts

Reduces the amount of tax paid by licensed cannabis businesses on local cannabis business taxes, and under the Sales and Use Tax Law and Cannabis Tax Law.

Status: Assembly Revenue and Taxation Committee, held on Suspense File.

SB 520 (Seyarto) – Property Taxation: Homeowners' Exemption

Clarifies that a qualified taxpayer may continue to claim the homeowners' property tax exemption if the taxpayer is not occupying their home because they are confined to a hospital or other care facility.

Status: Chapter 781, Statutes of 2023.

SB 588 (Allen) – Property Taxation: Welfare Exemption: Lower Income Households: Cap

Removes the existing \$20 million cap on exempt property value for certain nonprofit organizations under the low-income housing welfare exemption.

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

SB 624 (Alvarado-Gil) – Horse Racing: State-Designated Fairs: Allocation of Revenues: Gross Receipts for Sales and Use Tax

Increases, from three-quarters percent to three and one-half percent, the percentage of gross receipts from sales at state-designated fairs used to calculate the annual budget augmentation for the Department of Food and Agriculture for allocation to fairs via the Fair and Exposition Fund.

Status: Assembly Committee on Revenue and Taxation, held on Suspense File.

SB 726 (Archuleta, Grove) – Property Taxation: Exemption: Disabled Veteran Homeowners

Increases the amount of exempt property value under the disabled veterans' property tax exemption to \$863,790 in lieu of the existing exemption for 10 years.

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

SB 734 (Rubio) – Property Tax: Possessory Interests

Provides that no independent possession or use of land or improvements exists in the tenancy of a residential unit of a publicly owned housing project by a low-income household, as specified.

Status: Chapter 785, Statutes of 2023.

SB 797 (Padilla) – Lithium Extraction Tax Citizens Oversight Committee

Establishes the Lithium Extraction Tax Citizens Oversight Committee within the California Department of Tax and Fee Administration to, among other things, ensure that revenues from the lithium extraction excise tax are distributed pursuant to law and to make recommendations on how to improve community engagement and maximize community benefits from the revenues.

Status: Chapter 506, Statutes of 2023.

SB 862 (Laird) – Santa Cruz Metropolitan Transit District: Transaction and Use Tax Rates

Authorizes the board of directors of the Santa Cruz Metropolitan Transit District to impose a retail transactions and use tax after January 1, 2024, that is excluded from the two percent combined rate limit, if the board adopts an ordinance approving the tax before January 1, 2035, and the total tax rate excluded under the authority added by this bill does not exceed one-half percent.

Status: Chapter 296, Statutes of 2023.

SB 871 (Archuleta) - Property Taxation: Homeowners', Veterans', and Disabled Veterans' Exemptions

Allows a property owner claiming the homeowners' exemption on a property to also apply the veterans' or disabled veterans' property tax exemption to the same property, subject to the passage of a certain ballot measure.

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

SB 889 (Committee on Governance and Finance) – California Department of Tax and Fee Administration: Earnings Withholding Orders: Settlement Agreements: Excise Taxes

Makes numerous technical changes to improve tax administration suggested by the California Department of Tax and Fee Administration and the State Board of Equalization.

Status: Chapter 511, Statutes of 2023.

SB 890 (Committee on Governance and Finance) – Property Taxation: Change of Ownership and Base Year Value Transfers

Provides that certain provisions governing the base year value transfer of eligible properties also apply to qualifying contaminated properties, floating home marinas, and mobile home parks, and makes technical corrections in existing statute.

Status: Chapter 312, Statutes of 2023.

SB 946 (McGuire) – Personal Income Tax Law: Corporation Tax Law: Exclusions: Wildfire Mitigation Payments

Excludes from gross income, under the Personal Income Tax Law and the Corporation Tax Law, amounts received by participants in the California Wildfire Mitigation Financial Assistance Program, as specified.

Status: Chapter 987, Statutes of 2024.

SB 974 (Grove) – Lithium Extraction Tax: Fund Distribution

Amends the Lithium Extraction Tax Law to provide that 20 percent of the revenues collected in a county other than the County of Imperial shall be retained by the county where the extraction occurs instead of being allocated to the Salton Sea Lithium Fund.

Status: Chapter 596, Statutes of 2024.

SB 1004 (Wilk) – Income Taxes: Exclusions: Wildfires

Excludes from gross income amounts received in settlement by a "qualified taxpayer" to replace property damaged or destroyed by a California wildfire.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 1059 (Bradford) – Cannabis: Local Taxation: Gross Receipts

Prohibits local jurisdictions, for the purposes of any local cannabis business tax or fee levied on a licensed cannabis retailer, from including in the definition of "gross receipts" the amount of any tax imposed under the Cannabis Tax Law, Sales and Use Tax Law, or the Transactions and Use Tax Law.

Status: Chapter 874, Statutes of 2024.

SB 1164 (Newman) – Property Taxation: New Construction Exclusion: Accessory Dwelling Units

Provides a "new construction" exclusion for an accessory dwelling unit if construction of said unit is completed on or after January 1, 2025, and before January 1, 2030, unless certain conditions are met.

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

SB 1172 (Grove) – Personal Income Tax: Voluntary Contributions: California Breast Cancer Research Voluntary Tax Contribution Fund and California Cancer Research Voluntary Tax Contribution Fund

Extends the sunset date of two voluntary contribution funds on the personal income tax return that support cancer research.

Status: Chapter 130, Statutes of 2024.

SB 1192 (Portantino) – Personal Income Tax Law: Small Business Relief Act: Elective Tax

Extends the provisions of the Small Business Relief Act, and its associated credit against personal income tax, to taxable years beginning before January 1, 2028.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 1261 (Alvarado-Gil) – Horse Racing: State-Designated Fairs: Allocation of Revenues: Gross Receipts for Sales and Use Tax

Increases, from three-quarters percent to three percent, the percentage of gross receipts from sales at state-designated fairs used to calculate the annual budget augmentation for the Department of Food and Agriculture for allocation to fairs via the Fair and Exposition Fund.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 1327 (Glazer) - Income Taxation: Credits: Local News Media: Data Extraction Transactions

Enacts credits against the personal income and corporation taxes for news media entities that pay wages for current or newly employed journalists, imposes a new tax at a rate of seven and one-quarter percent of the gross receipts derived from "data extraction transactions" in a given year, and directs revenue from the newly created tax to specified purposes, including to reimburse foregone General Fund revenue resulting from the credits.

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

SB 1499 (Glazer) – Personal Income Tax Law: Deferred Compensation: Retirement Account Catch-Up Limits: Contributions

Conforms state tax law to certain provisions of the Internal Revenue Code related to deduction of qualified retirement contributions.

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

SB 1501 (Glazer) – Small Business Relief Act: Elective Tax

Allows qualifying pass-through entities to participate in the elective tax program authorized by the Small Business Relief Act without making the required prepayment of taxes by June 15.

Status: Assembly Appropriations Committee, held on Suspense File.

SB 1527 (Committee on Revenue and Taxation) – Property Taxation: Exemption: Low-Value Properties and Tribal Housing

Extends the sunset date for the increased exempt amount for possessory interests under the low value ordinance exemption by five years to lien dates occurring before January 1, 2030, and provides that a federally recognized Indian tribe or its tribally designated housing entity renting to low income households, as specified, is within the low-income rental welfare property tax exemption.

Status: Chapter 498, Statutes of 2024.

SB 1528 (Committee on Revenue and Taxation) – California Department of Tax and Fee Administration

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

Status: Chapter 499, Statutes of 2024.

SJR 14 (Becker) – Deferred Compensation

Urges the Congress of the United States to establish a reasonable cap on deferred compensation.

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

VETOES

AB 52 (Grayson) – Income Tax Credit: Sales and Use Taxes Paid: Manufacturing Equipment: Research and Development Equipment

Allows a credit under both the Personal Income Tax Law and the Corporation Tax Law equal to the amount of sales tax reimbursement or use tax paid on purchases that were partially exempt under the existing sales and use tax exemption for manufacturing and research and development.

Governor's veto message:

I am returning Assembly Bill 52 without my signature.

This bill would provide purchasers of manufacturing equipment with state tax credits equal to the amount of non-exempt sales and use taxes paid on the purchase of equipment.

As a strong supporter of California's innovation economy and manufacturing sector, I agree with the intent of this bill. California offers many powerful incentives to encourage new and continued investment in the areas of manufacturing, research, and development. However, by enacting a new tax credit, this bill would have a significant impact on the state general fund, and should be considered in the annual budget process.

In partnership with the Legislature this year, my Administration has enacted a balanced budget that avoids deep program cuts to vital services and protected investments in education, health care, climate, public safety, housing, and social service programs that millions of Californians rely on. It is important to remain disciplined when considering bills with significant fiscal implications that are not included in the budget, such as this measure.

For these reasons, I cannot sign this bill.

AB 265 (Boerner) – Property Tax Postponement: Senior Citizens and Disabled Citizens Property Tax Postponement Fund

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

Governor's veto message:

I am returning Assembly Bill 265 without my signature.

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

The Department of Finance conducted an analysis of the PTP Program and concluded the program has enough funding for 2023-24, but cannot be sustained without an annual commitment of potentially millions of General Fund dollars to support it thereafter. While I support the PTP Program, discussions regarding this continuous appropriation should be considered in the annual budget process. While I am unable to sign this bill, I look forward to continuing discussions to identify necessary resources in the upcoming fiscal year.

In partnership with the Legislature, we enacted a budget that closed a shortfall of more than \$30 billion through balanced solutions that avoided deep program cuts and protected education, health care, climate, public safety, and social service programs that are relied on by millions of Californians. This year, however, the Legislature sent me bills outside of this budget process that, if all enacted, would add nearly \$19 billion of unaccounted costs in the budget, of which \$11 billion would be ongoing.

With our state facing continuing economic risk and revenue uncertainty, it is important to remain disciplined when considering bills with significant fiscal implications, such as this measure.

For these reasons, I cannot sign this bill.

AB 1002 (Irwin) – Taxation: Earned Income Tax Credit: Young Child Tax Credit: Foster Youth Tax Credit: Filing

Authorizes, for taxable years beginning on or after January 1, 2026, a "qualified individual" to claim the Earned Income Tax Credit, the Young Child Tax Credit, or the Foster Youth Tax Credit on a form that does not require the "qualified individual" to file an individual income tax return.

Governor's veto message:

I am returning Assembly Bill 1002 without my signature.

This bill, beginning with the 2026 tax year, would require the Franchise Tax Board (FTB) to develop a form that qualified individuals can use in lieu of a tax return to claim the California Earned Income Tax Credit, the Young Child Tax Credit, and the Foster Youth Tax Credit. This bill would allow the Department of

Social Services and Department of Health Care Services to exchange data with the FTB for purposes of implementing the form.

While I appreciate the author's goal to increase utilization of these credits by eligible individuals, creating a separate form to claim tax credits may create confusion for taxpayers and result in them not claiming other tax credits that they are entitled to under the tax system, including federal tax credits. Further, implementation of this bill would result in ongoing General Fund costs in the millions of dollars not contemplated in the budget.

In partnership with the Legislature, we enacted a budget that closed a shortfall of more than \$30 billion through balanced solutions that avoided deep program cuts and protected education, health care, climate, public safety, and social service programs that are relied on by millions of Californians. This year, however, the Legislature sent me bills outside of this budget process that, if all enacted, would add nearly \$19 billion of unaccounted costs in the budget, of which \$11 billion would be ongoing.

With our state facing continuing economic risk and revenue uncertainty, it is important to remain disciplined when considering bills with significant fiscal implications, such as this measure.

For these reasons, I cannot sign this bill.

AB 1973 (Lackey) – Personal Income Tax Law: Corporation Tax Law: Bobcat Fire: Exclusions

Excludes from gross income, for taxable years beginning on or after January 1, 2024, and before January 1, 2029, amounts received by a "qualified taxpayer" in settlement for costs and losses associated with the 2020 Bobcat Fire.

Governor's veto message:

I am returning Assembly Bill 1973 and Senate Bill 542 without my signature.

These bills would enact personal income and corporation tax exclusions for settlement payments related to specific wildfires occurring between 2020 and 2022.

I wholeheartedly support the intent of these bills. In 2022, I signed legislation that provided similar tax exclusions for settlement claims resulting from catastrophic wildfires that occurred in the preceding five years. In signing those bills, I stated future measures, like these bills, should be included as part of the annual budget process given the General Fund implications. The following year, the Legislature enacted an income tax exclusion for an additional wildfire in the

2023-24 Budget Act. As such, I strongly encourage the Legislature to include these proposals in next year's budget framework.

In partnership with the Legislature this year, my Administration has enacted a balanced budget that avoids deep program cuts to vital services and protected investments in education, health care, climate, public safety, housing, and social service programs that millions of Californians rely on. It is important to remain disciplined when considering bills with significant fiscal implications that are not included in the budget, such as this measure.

For this reason, I cannot sign these bills.

AB 2061 (Wilson) – Sales and Use Tax: Exemptions: Zero-Emission Public Transportation Ferries

Authorizes, beginning January 1, 2025, and until January 1, 2030, a partial exemption under the Sales and Use Tax Law for a "zero-emission public transportation ferry."

Governor's veto message:

I am returning Assembly Bill 2061 without my signature.

This bill would enact a state sales and use tax exemption from July 1, 2025, until January 1, 2030, for a zero-emission public transportation ferry sold to a local public agency that provides transit services to the public.

I share the author's commitment to accelerating the adoption of zero-emission technologies within the public transit system by reducing upfront costs. The state has made unprecedented investments to support the clean transportation transition, dedicating billions of dollars to deliver cleaner mobility options for all Californians. Recent achievements include the electrification of Caltrain, the launch of the nation's first hydrogen hub, and the mobilization of a \$1.9 billion investment plan to create the country's most extensive zero-emission charging network. This bill, while laudable, should be considered in the context of the annual budget process given the general fund implications of a tax exemption.

In partnership with the Legislature this year, my Administration has enacted a balanced budget that avoids deep program cuts to vital services and protected investments in education, health care, climate, public safety, housing, and social service programs that millions of Californians rely on. It is important to remain disciplined when considering bills with significant fiscal implications that are not included in the budget, such as this measure.

For these reasons, I cannot sign this bill.

AB 2238 (Low) – Franchise Tax Board: Membership

Adds both the Treasurer and the Lieutenant Governor as members of the Franchise Tax effective July 1, 2025.

Governor's veto message:

I am returning Assembly Bill 2238 without my signature.

This bill would expand the membership of the Franchise Tax Board from three to five members by adding both the Lieutenant Governor and the State Treasurer as members, beginning July 1, 2025, and would require the State Controller to serve as Chair.

This bill is unnecessary. For decades, the Franchise Tax Board has been served by a three-member panel responsible for overseeing the collection of tax revenue. Expanding the Board membership to include two Constitutional Officers that do not perform any tax policy or tax administration duties will create inefficiencies and increase costs without any clear benefit to taxpayers.

For these reasons, I cannot sign this bill.

AB 2564 (Boerner) – Property Tax Postponement: Senior Citizens and Disabled Citizens Property Tax Postponement Fund

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

Governor's veto message:

I am returning AB 2564 without my signature.

This bill would require the Controller to make General Fund transfers to ensure an ongoing balance of \$15 million in the Senior Citizens and Disabled Citizen Property Tax Postponement (PTP) Fund.

The PTP Program allows income-eligible senior citizens and disabled homeowners to defer their property taxes, secured by a lien against the property, and later repay those taxes when the property is sold or refinanced. By design, the PTP Fund is structured to be self-sustaining.

While I appreciate the author's intent to provide additional funding for this important program, the 2024-25 Budget Act provided a \$7.5 million General Fund transfer to the PTP Fund to cover the costs of new applicants and program

administration for the next two fiscal years. Additional allocations to the PTP Fund, if necessary, should be considered in the annual budget process.

In partnership with the Legislature, we enacted a budget that closes a \$46.8 billion deficit in 2024-25 and a projected deficit of \$27.3 billion in 2025-26 through balanced solutions that avoided deep program cuts to vital services and protected investments in education, health care, climate, public safety, housing, and social service programs that millions of Californians rely on. It is important to remain disciplined when considering bills with significant fiscal implications that are not included in the budget, such as this measure.

For this reason, I cannot sign this bill.

AB 3160 (Gabriel, Wicks) – Insurance, Income, and Corporation Taxes: Credits: Low-Income Housing

Provides that an additional allocation of \$500 million to the Low Income Housing Tax Credit is not subject to an appropriation in the annual Budget Act for calendar years 2026 through 2030.

Governor's veto message:

I am returning Assembly Bill 3160 without my signature.

This bill would appropriate \$500 million annually to the enhanced Low-Income Housing Tax Credit (LIHTC) for calendar years 2026 through 2030. This bill is contingent upon the enactment of Assembly Bill 3190 (Haney).

Codifying an allocation of \$500 million per year of tax credits would result in a significant ongoing commitment of General Fund resources. Such decisions should be considered within the broader context of the state budget to ensure our collective priorities and financial commitments are balanced over both the short and long term. Additionally, without the ability to review this allocation annually through the Budget Act, the state would lose the flexibility to adjust expenditures in response to changing fiscal conditions, highlighting the importance of evaluating multi-year funding commitments during the budget process.

For these reasons, I am unable to sign this bill.

SB 542 (Dahle) – Personal Income Tax Law: Corporation Tax Law: Wildfires: Exclusions

Excludes from gross income, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, amounts received by a "qualified taxpayer" in settlement for costs and losses associated with the 2021 Dixie Fire and 2022 Mill Fire.

Governor's veto message:

I am returning Senate Bill 542 and Assembly Bill 1973 without my signature.

These bills would enact personal income and corporation tax exclusions for settlement payments related to specific wildfires occurring between 2020 and 2022.

I wholeheartedly support the intent of these bills. In 2022, I signed legislation that provided similar tax exclusions for settlement claims resulting from catastrophic wildfires that occurred in the preceding five years. In signing those bills, I stated future measures, like these bills, should be included as part of the annual budget process given the General Fund implications. The following year, the Legislature enacted an income tax exclusion for an additional wildfire in the 2023-24 Budget Act. As such, I strongly encourage the Legislature to include these proposals in next year's budget framework.

In partnership with the Legislature this year, my Administration has enacted a balanced budget that avoids deep program cuts to vital services and protected investments in education, health care, climate, public safety, housing, and social service programs that millions of Californians rely on. It is important to remain disciplined when considering bills with significant fiscal implications that are not included in the budget, such as this measure.

For this reason, I cannot sign these bills.

SB 565 (Caballero) – Taxation: Filing

Requires, for taxable years beginning on or after January 1, 2025, and before January 1, 2031, the Franchise Tax Board to provide a free tax return preparation program that utilizes the pre-population of data for "qualified individuals" to complete and e-file their California personal income tax returns, as restricted.

Governor's veto message:

I am returning Senate Bill 565 without my signature.

This bill would require the Franchise Tax Board (FTB) to provide a free tax return preparation program to individuals eligible for the California Earned Income Tax Credit, the Young Child Tax Credit, and the Foster Youth Tax Credit. This bill also requires the California Department of Social Services and the Department of Health Care Services to exchange data with the FTB for purposes of administering this free tax return preparation program.

While I am supportive of the author's goal of reducing barriers to tax filing and ensuring eligible families receive credits, this bill would result in ongoing General Fund costs in the millions of dollars to implement.

In partnership with the Legislature, we enacted a budget that closed a shortfall of more than \$30 billion through balanced solutions that avoided deep program cuts and protected education, health care, climate, public safety, and social service programs that are relied on by millions of Californians. This year, however, the Legislature sent me bills outside of this budget process that, if all enacted, would add nearly \$19 billion of unaccounted costs in the budget, of which \$11 billion would be ongoing.

With our state facing continuing economic risk and revenue uncertainty, it is important to remain disciplined when considering bills with significant fiscal implications, such as this measure.

For these reasons, I cannot sign this bill.

APPENDIX I – BILLS BY SUBJECT MATTER

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CORPORATION TAX

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