

**CFT-Opposed Bills
Tuesday, September 14, 2021**

[AB 2](#)

(Fong R) Regulations: legislative review: regulatory reform.

Status: 5/21/2021-Failed Deadline pursuant to Rule 61(a)(5). (Last location was APPR. SUSPENSE FILE on 5/19/2021)(May be acted upon Jan 2022)

Location: 5/21/2021-A. 2 YEAR

Desk	Policy	2 year	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Administrative Procedure Act governs the procedure for the adoption, amendment, or repeal of regulations by state agencies and for the review of those regulatory actions by the Office of Administrative Law. That act requires an agency, prior to submitting a proposal to adopt, amend, or repeal an administrative regulation, to determine the economic impact of that regulation, in accordance with certain procedures. The act defines a major regulation as a regulation, as specified, that will have an economic impact on California business enterprises and individuals in an amount exceeding \$50,000,000, as estimated by the agency. The act requires the office to transmit a copy of a regulation to the Secretary of State for filing if the office approves the regulation or fails to act on it within 30 days. The act provides that a regulation or an order of repeal of a regulation becomes effective on a quarterly basis, as prescribed, except in specified instances. This bill would require the office to submit to each house of the Legislature for review a copy of each major regulation that it submits to the Secretary of State. The bill would add another exception to those currently provided that specifies that a regulation does not become effective if the Legislature enacts a statute to override the regulation. This bill contains other related provisions and other existing laws.

Position	Assigned	Subject
Oppose	MY	Labor

[AB 25](#)

(Kiley R) Worker classification: employees and independent contractors.

Status: 4/30/2021-Failed Deadline pursuant to Rule 61(a)(2). (Last location was L. & E. on 1/11/2021) (May be acted upon Jan 2022)

Location: 4/30/2021-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law requires a 3-part test, commonly known as the "ABC" test, to determine if workers are employees or independent contractors for purposes of the Labor Code, the Unemployment Insurance Code, and the wage orders of the Industrial Welfare Commission. Under the ABC test, a person providing labor or services for remuneration is considered an employee rather than an independent contractor unless the hiring entity demonstrates that the person is free from the control and direction of the hiring entity in connection with the performance of the work, the person performs work that is outside the usual course of the hiring entity's business, and the person is customarily engaged in an independently established trade, occupation, or business. Existing law charges the Labor Commissioner with the enforcement of labor laws, including worker classification. This bill would generally repeal provisions relating to the "ABC" test for various specified occupations and business relationships. The bill would, instead, require the determination of whether a person is an employee or an independent contractor to be based on the specific multifactor test set forth in Borello, including whether the person to whom service is rendered has the right to control the manner and means of accomplishing the result desired, and other identified factors. The bill would make related, conforming changes. This bill contains other existing laws.

Position	Assigned	Subject
Oppose	MY, TB	

[AB 54](#)

(Kiley R) COVID-19 emergency order violation: license revocation.

Status: 4/13/2021-In committee: Set, first hearing. Failed passage.

Location: 1/11/2021-A. B.&P.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law provides for the licensure and regulation of various professions and vocations by boards within the Department of Consumer Affairs and provides for the denial, suspension, and revocation of licenses for specified conduct. This bill would prohibit the Department of Consumer Affairs, a board within the Department of Consumer Affairs, except within the healing arts, and the Department of Alcoholic Beverage Control from revoking a license for failure to comply with any COVID-19 emergency orders unless the board or department can prove that lack of compliance resulted in transmission of COVID-19. This bill contains other related provisions and other existing laws.

Position	Assigned	Subject
Oppose	MY	

[AB 62](#)

(Gray D) Income taxes: credits: costs to comply with COVID-19 regulations.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 1/11/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws. Existing law requires any bill authorizing a new tax credit to contain, among other things, specific goals, purposes, and objectives that the tax credit will achieve, detailed performance indicators, and data collection requirements. This bill would allow a credit against those taxes for each taxable year beginning on or after January 1, 2021, to a qualified taxpayer, as defined, in an amount equal to the total amount paid or incurred during the taxable year by the qualified taxpayer to comply with the regulations adopted by the Occupational Safety and Health Standards Board on November 19, 2020, relating to COVID-19 prevention and approved by the Office of Administrative Law. The bill also would state the intent of the Legislature to comply with the additional information requirement for any bill authorizing a new income tax credit. This bill contains other related provisions.

Position	Assigned	Subject
Oppose	TB	Tax

[AB 76](#)

(Kiley R) Interdistrict transfer of pupils: prohibition on transfers by a school district of residence: in-person instruction.

Status: 1/21/2021-Re-referred to Com. on ED.

Location: 1/11/2021-A. ED.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law authorizes the governing boards of 2 or more school districts to enter into an agreement, for a term not to exceed 5 school years, for the interdistrict attendance of pupils who are residents of the school districts. Existing law, regardless of whether there is an agreement or permit, prohibits a school district of residence from prohibiting the transfer of a pupil who is a child of an active military duty parent to the school district of proposed enrollment if the school district of proposed enrollment approves the application for transfer. This bill would also prohibit a school district of residence from prohibiting the transfer of a pupil who is not receiving in-person instruction to a school district of proposed enrollment that is offering in-person instruction if the school district of proposed enrollment approves the application for transfer. The bill would define "in-person instruction" for its purposes to mean instruction under the immediate physical supervision and control of a certificated employee of the local educational agency while engaged in educational activities required of the pupil and to include both full-time and hybrid instructional models. This bill contains other related provisions.

Position	Assigned	Subject
Oppose	TB	

[AB 116](#)

(Voepel R) Personal income taxes: gross income: exclusion: student loan assistance.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 1/11/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law excludes from the gross income of an employee amounts paid or incurred by an employer for educational assistance to the employee, as specified, up to \$5,250 during a calendar year. This bill would exclude from the gross income of an employee amounts, not exceeding an aggregate amount of \$5,250 per year, that are paid or incurred by an employer on and after January 1, 2021, and before January 1, 2026, for the payment of principal or interest on a qualified education loan, as defined, incurred by the employee. The bill would also make various technical changes to these provisions and delete obsolete language relating to graduate level educational assistance. This bill contains other related provisions and other existing laws.

Position	Assigned	Subject
Oppose	TB	

[AB 217](#)

(Valladares R) Sales and use taxes: exemption: tax holiday: school supplies.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 1/28/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing sales and use tax laws impose taxes on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state, and provides various exemptions from the taxes imposed by those

laws. This bill would exempt from those taxes the gross receipts from the sale of, and the storage, use, or other consumption of, qualified school supplies, as defined, for the three-day period beginning at 12:01 a.m. on July 30, 2022, and ending at 11:59 p.m. on August 1, 2022. This bill contains other related provisions and other existing laws.

Position
Oppose

Assigned
TB

Subject

AB 219 (Villapudua D) Personal income tax: credit: back-to-school items.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 1/28/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptured
1st House				2nd House							

Summary: The Personal Income Tax Law allows various credits against the taxes imposed by that law. Existing law requires any bill authorizing a new tax credit to contain, among other things, specific goals, purposes, and objectives that the tax credit will achieve, detailed performance indicators, and data collection requirements. This bill would allow a credit against those taxes for each taxable year beginning on or after January 1, 2022, and before January 1, 2027, in an amount equal to the amount of sales tax collected from a qualified taxpayer during the first week of August of the taxable year for purchases of back-to-school items, as defined, not to exceed \$2,500 per taxable year per household. The bill would define qualified taxpayer as a parent with a schoolchild, a student attending a postsecondary institution, or an educator. The bill would require a qualified taxpayer to have a household income at the time of filing that is at or below the federal poverty threshold, except as otherwise specified. The bill would require the Franchise Tax Board to submit a report by January 1, 2026, to the Legislature on the amount of credits used by qualified taxpayers, and would provide findings and declarations relating to the goals of this credit. Existing law establishes the continuously appropriated Tax Relief and Refund Account and provides that payments required to be made to taxpayers or other persons from the Personal Income Tax Fund are to be paid from that account, including any amount to be paid as an earned income tax credit in excess of any tax liabilities. This bill would require the amount of the credit exceeding the taxpayer's liability to be credited against other amounts due, if any, and would require the balance to be paid from the Tax Relief and Refund Account and refunded to the taxpayer. By authorizing new payments from that account for additional amounts in excess of personal income tax liabilities, this bill would make an appropriation.

Position
Oppose

Assigned
TB

Subject
Tax

AB 235 (Gipson D) California Student Success Coach Grant Program.

Status: 4/30/2021-Failed Deadline pursuant to Rule 61(a)(2). (Last location was ED. on 1/28/2021) (May be acted upon Jan 2022)

Location: 4/30/2021-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptured
1st House				2nd House							

Summary: Existing law requires the governing board of a school district to give diligent care to the health and physical development of pupils and authorizes the governing board of a school district to employ properly certified persons for the work. Existing law authorizes the governing board of a school district to provide a comprehensive educational counseling program for all pupils enrolled in the school district. This bill would establish the California Student Success Coach Grant Program to award competitive grants to local- and state-operated AmeriCorps programs to support and expand the presence of student success coaches, as defined, in high-need schools, as defined. The bill would make implementation of the grant program contingent on an appropriation being made for its purposes by the Legislature in the annual Budget Act or another statute.

Position
Oppose

Assigned
MY

Subject

AB 243 (Choi R) Personal income tax: deduction: medical expenses.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 1/28/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptured
1st House				2nd House							

Summary: The Personal Income Tax Law, in conformity or modified conformity with federal income tax laws, allows various deductions in computing the income that is subject to the taxes imposed by that law, including a deduction for the medical and dental expenses paid during the taxable year, not compensated for by insurance or otherwise, for the medical or dental care of the taxpayer, spouse, or a dependent, to the extent that such expenses exceed 7.5% of federal adjusted gross income. This bill would instead allow that deduction to the extent that those medical and dental expenses exceed 4% of federal adjusted gross income. This bill contains other related provisions and other existing laws.

Position **Assigned** **Subject**
Oppose TB

[AB 248](#) (Choi R) Income taxes: credits: cleaning and sanitizing supplies: COVID-19.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 1/28/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws. Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals, purposes, and objectives the tax expenditure will achieve, detailed performance indicators, and data collection requirements. This bill would allow a credit against those taxes for each taxable year beginning on or after January 1, 2021, and before January 1, 2022, to a taxpayer that is a business with a physical location in the state in an amount equal to the costs paid or incurred by the qualified taxpayer during the taxable year for the purchase of cleaning and sanitizing supplies used at business locations in the state to prevent the transmission of the novel coronavirus (COVID-19). The bill would also include additional information required for any bill authorizing a new tax expenditure. This bill contains other related provisions.

Position **Assigned** **Subject**
Oppose TB Tax

[AB 249](#) (Choi R) Income tax credits: research credit.

Status: 1/28/2021-Referred to Com. on REV. & TAX.

Location: 1/28/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law and the Corporation Tax Law, in modified conformity to a credit allowed by federal income tax laws, allow a credit against taxes imposed by those laws for increasing research activities. In general, the amount of the credit under those laws is equal to 15% of the excess of the qualified research expenses, as defined, for the taxable year over the base amount, as defined. Additionally, the Corporation Tax Law, in modified conformity to that credit allowed by federal income tax laws, allows a credit of 24% of the basic research payments, as defined. This bill would, under both laws for each taxable year beginning on or after January 1, 2021, increase the amount of the credit to 20% of the excess of the qualified research expenses for the taxable year over the base amount. The bill would also, under the Corporation Tax Law for each taxable year beginning on or after January 1, 2021, increase the amount of the credit for basic research payments to 30%. This bill contains other related provisions and other existing laws.

Position **Assigned** **Subject**
Oppose TB Tax

[AB 250](#) (Choi R) Personal income tax: credit: qualified teacher: school supplies.

Status: 3/22/2021-In committee: Hearing postponed by committee. (Amended 5/24/2021)

Location: 1/28/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law allows various credits against the taxes imposed by that law. Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals, purposes, and objectives that the tax expenditure will achieve, detailed performance indicators, and data collection requirements. This bill would allow a credit against those taxes for each taxable year beginning on or after January 1, 2022, and before January 1, 2027, in an amount equal to the amount paid or incurred by a qualified teacher during the taxable year for instructional materials and classroom supplies, as defined, not to exceed \$200. The bill would define "qualified teacher" to mean a teacher in a public, charter, or private school offering instruction in kindergarten or any of grades 1 to 12, inclusive. The bill would require the Franchise Tax Board to submit a report to the Legislature on the amount of credits used by qualified teachers and would provide findings and declarations relating to the goals of this credit. This bill contains other related provisions.

Position **Assigned** **Subject**
Oppose TB Tax

[AB 264](#) (Voepel R) California Competes tax credit: pharmaceutical companies.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 1/28/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law and the Corporation Tax Law allow a credit (CalCompetes tax

credit) against the taxes imposed under those laws, for each taxable year beginning on and after January 1, 2014, and before January 1, 2030, in an amount as provided in a written agreement between the Governor's Office of Business and Economic Development and the taxpayer, approved by the California Competes Tax Credit Committee, and based on specified factors, including the number of jobs the taxpayer will create or retain in the state and the amount of investment in the state by the taxpayer. Existing law requires any bill authorizing a new tax credit to contain, among other things, specific goals, purposes, and objectives that the tax credit will achieve, detailed performance indicators, and data collection requirements. This bill, for the 2021-22 and 2022-23 fiscal years, would increase the total amount of credits that may be allocated by \$10,000,000 and would require that those credits be reserved for pharmaceutical companies, as defined. The bill also would include additional information required for any bill authorizing a new income tax credit. This bill contains other related provisions.

Position
Oppose

Assigned
TB

Subject

[AB 300](#)

(Kiley R) Pupil support programs: Cal Grant K-12.

Status: 4/30/2021-Failed Deadline pursuant to Rule 61(a)(2). (Last location was ED. on 2/12/2021) (May be acted upon Jan 2022)

Location: 4/30/2021-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the Ortiz-Pacheco-Poohigian-Vasconcellos Cal Grant Program, under the administration of the Student Aid Commission, establishes specified grant awards for students of qualifying postsecondary educational institutions, and establishes eligibility requirements and maximum levels for those awards, as provided. This bill would establish a program entitled Cal Grant K-12 under the administration of a scholarship-granting organization for purposes of receiving donations and granting scholarships to pupils meeting certain requirements, including being in kindergarten or any of grades 1 to 12, inclusive, to be used for qualified educational expenses, as defined, and including certain expenses associated with online learning. The bill would authorize private schools and education service providers, including local educational agencies, to participate under the program. The bill would require the scholarship-granting organization to administer the program by, among other things, establishing and publicizing an application process, selecting eligible pupils, allocating grants, overseeing pupil accounts, developing a system to allow access to account funds by electronic means, and demonstrating financial accountability to the California Department of Tax and Fee Administration. The bill would impose certain requirements on parents, pupils, private schools, and education service providers as a condition of participating in the program. The Personal Income Tax Law, in conformity with federal income tax law, generally defines "gross income" as income from whatever source derived, except as specifically excluded, and provides various exclusions from gross income. This bill, for taxable years beginning on or after January 1, 2022, would exclude from gross income for purposes of the Personal Income Tax Law the amount of any scholarship payment received by the taxpayer, or a dependent of the taxpayer, pursuant to the Cal Grant K-12. The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws. This bill would allow a credit against those taxes for each taxable year beginning on or after January 1, 2022, for qualified contributions made during the taxable year to the scholarship-granting organization for purposes of the Cal Grant K-12. The bill would allow the portion of the credit that exceeds the taxes owed for the taxable year to be carried over for 3 years. Existing law requires a bill that would authorize a new tax expenditure under the Personal Income Tax Law or the Corporation Tax Law to identify specific goals, purposes, and objectives that the tax expenditure will achieve, and detailed performance indicators and data collection requirements for determining whether the tax expenditure achieves these goals, purposes, and objectives. This bill would state the intent of the Legislature to comply with the additional information requirement for any bill authorizing a new tax expenditure.

Position
Oppose

Assigned
TB

Subject

[AB 324](#)

(Choi R) Income taxes: credits: attic vent closures.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 2/12/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws. Existing law requires any bill authorizing a new tax credit to contain, among other things, specific goals, purposes, and objectives that the tax credit will achieve, detailed performance indicators, and data collection requirements. This bill would allow a credit against those taxes for each taxable year beginning on or after January 1, 2022, and before January 1, 2027, to a qualified taxpayer that installs an attic vent closure in a residential property, as defined, in an amount equal to 40% of the qualified costs paid or incurred by the qualified taxpayer for that installation. The

bill also would include additional information required for any bill authorizing a new income tax credit. This bill contains other related provisions.

Position **Assigned** **Subject**
Oppose TB Tax

[AB 530](#) (Fong R) Labor Code Private Attorneys General Act of 2004: filing requirements.

Status: 4/30/2021-Failed Deadline pursuant to Rule 61(a)(2). (Last location was L. & E. on 2/18/2021) (May be acted upon Jan 2022)

Location: 4/30/2021-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Labor Code Private Attorneys General Act of 2004 authorizes an aggrieved employee on behalf of the employee and other current or former employees to bring a civil action to recover specified civil penalties that would otherwise be assessed and collected by the Labor and Workforce Development Agency for the violation of certain provisions affecting employees. The act requires compliance with specified filing requirements by the aggrieved employee in order to bring the action, including providing notice to the agency and the employer with the specific provisions of the Labor Code alleged to have been violated, and the facts and theories that support the alleged violations. This bill would also require the aggrieved employee to inform the employer which specific violations of the code are being brought under each subdivision of the act and to inform the employer if statutory right to cure provisions apply.

Position **Assigned** **Subject**
Oppose MY

[AB 607](#) (Arambula D) Sales and use taxes: exemptions: blood screening testing.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 2/25/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing state sales and use tax laws impose a tax on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state. The Sales and Use Tax Law provides various exemptions from those taxes, including an exemption for the sale of, or the storage, use, or consumption of, any container used to collect or store human whole blood, plasma, blood products, or blood derivatives. This bill, on and after January 1, 2022, and before January 1, 2027, would exempt the gross receipts from the sale in this state of, and the storage, use, or other consumption in this state of, any reagents or chemicals, and lab equipment and supplies, used by a licensed blood bank to perform blood screening tests on donated human blood. This bill contains other related provisions and other existing laws.

Position **Assigned** **Subject**
Oppose TB

[AB 632](#) (Ramos D) Minimum franchise tax: small business fees.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 2/25/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: (1) Existing law, the Corporation Tax Law, imposes an annual minimum franchise tax of \$800, except as provided, on every corporation incorporated in this state, qualified to transact intrastate business in this state, or doing business in this state, and an annual tax in an amount equal to the minimum franchise tax on every limited partnership, limited liability partnership, and limited liability company doing business in this state, as specified. Existing law requires a bill that would authorize a new tax expenditure under the Corporation Tax Law to identify specific goals, purposes, and objectives that the tax expenditure will achieve and detailed performance indicators and data collection requirements for determining whether the tax expenditure achieves these goals, purposes, and objectives. This bill, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, would reduce the minimum franchise tax, as provided, based on the gross receipts during the taxable year of the corporation but would continue to impose the current amount of the annual tax on corporations described above whose gross receipts exceed \$15,000,000 and on every limited partnership, limited liability partnership, and limited liability company doing business in this state. This bill would make findings specifying the goal, purpose, and objective of the tax expenditure provided by this bill and the performance indicator to be used and would require, on or before January 1, 2023, the Franchise Tax Board to submit an annual report to the Legislature on the effect of tax reduction on corporations that are small businesses in the state, as specified. This bill contains other related provisions and other existing laws.

Position
Oppose

Assigned
TB

Subject
Tax

[AB 664](#) (Bigelow R) Taxation: Corporation Tax Law: annual tax: small businesses.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 2/25/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered	
1st House				2nd House				Conf. Conc.				

Summary: The Corporation Tax Law imposes, among other taxes, taxes according to or measured by the net income of the taxpayer for the taxable year at specified rates, but not less than the minimum franchise tax of \$800, as specified. Existing law imposes an annual minimum franchise tax of \$800, except as provided, on every corporation incorporated in this state, qualified to transact intrastate business in this state, or doing business in this state. Existing law also imposes an annual tax in an amount equal to the minimum franchise tax on specified entities doing business in this state, as specified. Existing law imposes interest and penalties for failing to timely pay the tax due under those laws. This bill would, for taxable years beginning on or after January 1, 2020, suspend the payment requirement of the taxes imposed under the Corporation Tax Law and the annual tax for small businesses, as defined, until the state of emergency declared by the Governor on March 4, 2020, related to the COVID-19 virus, has ended. The bill would also suspend the accrual of any penalties or interest related to the payment of those taxes for the specified taxable years for small businesses. This bill contains other related provisions.

Position
Oppose

Assigned
TB

Subject
Tax

[AB 704](#) (Mayes I) Personal income taxes: deduction: qualified education loans.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 2/25/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered	
1st House				2nd House				Conf. Conc.				

Summary: The Personal Income Tax Law allows various deductions in computing the income that is subject to the taxes imposed by that law, including a deduction against gross income for interest paid on qualified education loans not to exceed \$2,500. Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals, purposes, and objectives that the tax expenditure will achieve, detailed performance indicators, and data collection requirements. This bill, for taxable years beginning on or after January 1, 2022, and before January 1, 2027, would allow a deduction, in addition to the deduction described above, in determining adjusted gross income in an amount equal to the interest paid by the taxpayer during the taxable year on a qualified education loan, as defined. The bill also would state the intent of the Legislature to comply with the additional information requirement for any bill authorizing a new income tax expenditure. This bill contains other related provisions.

Position
Oppose

Assigned
TB

Subject
Tax

[AB 727](#) (Choi R) Income tax: health savings accounts.

Status: 2/25/2021-Referred to Com. on REV. & TAX.

Location: 2/25/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf.	Enrolled	Vetoed	Chaptered	
1st House				2nd House				Conf. Conc.				

Summary: The Personal Income Tax Law authorizes various deductions in computing income that is subject to tax under that law. This bill, for taxable years beginning on or after January 1, 2021, and before January 1, 2026, would allow a deduction in computing adjusted gross income in connection with health savings accounts in conformity with federal law. In general, the deduction would be an amount equal to the aggregate amount paid in cash during the taxable year by, or on behalf of, an eligible individual, as defined, to a health savings account of that individual, as provided. The bill, for taxable years beginning on or after January 1, 2021, and before January 1, 2026, would also provide related conformity to that federal law with respect to the allowance of rollovers from Archer Medical Savings Accounts, health flexible spending arrangements, or health reimbursement accounts to a health savings account, and penalties in connection therewith. This bill contains other related provisions.

Position
Oppose

Assigned
TB

Subject
Tax

[AB 806](#) (Chen R) Taxation: corporations: minimum franchise tax: limited liability companies: annual tax: suspension.

Status: 3/22/2021-In committee: Hearing postponed by committee.

Location: 2/25/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law imposes an annual minimum franchise tax of \$800, except as provided, on every corporation incorporated in this state, qualified to transact intrastate business in this state, or doing business in this state. Existing law also imposes an annual tax in an amount equal to the minimum franchise tax on every limited partnership, limited liability partnership, and limited liability company doing business in this state, as specified. Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals, purposes, and objectives the tax expenditure will achieve, detailed performance indicators, and data collection requirements. This bill would suspend the minimum franchise tax and the annual tax for taxable years beginning on or after January 1, 2020, and before January 1, 2023. This bill would also include additional information required for any bill authorizing a new tax expenditure. This bill contains other related provisions.

Position	Assigned	Subject
Oppose	TB	Tax

[AB 820](#)

(Cooley D) Corporation Tax Law: banks and financial corporations: exclusions: interest income.

Status: 3/22/2021-Re-referred to Com. on REV. & TAX.

Location: 3/18/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Corporation Tax Law imposes on every bank and specified financial corporations doing business in the state a tax according to or measured by net income, as provided. That law defines net income as gross income, computed as provided, less allowable deductions. That law also provides various exclusions from gross income. Under that law, when the income of a taxpayer subject to a tax under the Corporation Tax Law is derived from or attributable to sources both within and without the state, the tax is required to be measured by the net income derived from or attributable to sources within the state in accordance with specified procedures. Under that law, in the case of an apportioning trade or business that derives more than 50% of its gross business receipts from conducting one or more qualified business activities, which includes savings and loan activities and banking or financial business activities, business income is apportioned in accordance with a 3-factor formula. Under the 3-factor formula, the specified apportioning trade or business is required to multiply business income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is 3. Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals, purposes, and objectives the tax expenditure will achieve, detailed performance indicators, and data collection requirements. This bill would also provide that, for taxable years beginning on or after January 1, 2021, gross income does not include the amount of qualified interest income, which is defined as interest revenue that a qualified taxpayer generates on a qualified loan during the taxable year, generated by the qualified taxpayer. The bill would define a qualified taxpayer for this purpose as a bank or financial corporation that generates business income that is solely derived from or attributable to sources within this state. This bill contains other related provisions and other existing laws.

Position	Assigned	Subject
Oppose	TB	

[AB 834](#)

(Choi R) Income tax credits: leased or rented property: persons receiving housing services or assistance.

Status: 2/25/2021-Referred to Com. on REV. & TAX.

Location: 2/25/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws. Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals, purposes, and objectives the tax expenditure will achieve, detailed performance indicators, and data collection requirements. This bill, under both laws, for taxable years beginning on or after January 1, 2021, and before January 1, 2026, would allow a credit against those taxes to a taxpayer that owns a unit rented to, or leased by, persons receiving housing services or assistance, as specified, at below market rates, in an amount equal to \$500 for each qualified property owned by the taxpayer, not to exceed \$5,000 per taxable year. The bill would also provide findings to comply with the additional information requirement for any bill authorizing a new tax expenditure. This bill contains other related provisions.

Position	Assigned	Subject
Oppose	TB	Tax

[AB 986](#)

(Gipson D) Personal income tax and corporation tax: Equitable Opportunities Film Credit.

Status: 3/24/2021-Re-referred to Com. on A.,E.,S.,T., & I.M.

the county superintendent of schools. This bill would instead authorize each person who, after being employed for 3 complete consecutive school years by a county superintendent of schools in a teaching position maintained by the county superintendent of schools requiring certification qualifications, is reelected for the next succeeding school year to a teaching position to be classified as a permanent employee of the county superintendent of schools. The bill would authorize the county superintendent of schools to offer an employee of the county superintendent of schools in a teaching position in schools or classes maintained by the county superintendent of schools requiring certification qualifications to continue for up to 5 complete consecutive school years as a probationary employee. This bill contains other related provisions and other existing laws.

Position **Assigned** **Subject**
Oppose TB

AB 1433 (Irwin D) Rapid Digital Upskilling for Displaced Workers Grant Program.

Status: 4/30/2021-Failed Deadline pursuant to Rule 61(a)(2). (Last location was L. & E. on 3/11/2021) (May be acted upon Jan 2022)

Location: 4/30/2021-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the California Workforce Innovation and Opportunity Act, establishes the California Workforce Development Board as the body responsible for assisting the Governor in the development, oversight, and continuous improvement of California’s workforce investment system and the alignment of the education and workforce investment systems to the needs of the 21st century economy and workforce. Under the act, the board administers a number of programs and initiatives relating to education, training, and the workforce. This bill would establish the Rapid Digital Upskilling for Displaced Workers Grant Program, to be administered by the board. The bill would require the board to award grants to 5 counties for Rapid Digital Upskilling for Displaced Workers training programs to provide specified skills to individuals to empower them for careers in growth industries, as prescribed. The bill would establish eligible uses of training program funds and requirements for grant applications and grant awards. The bill would require the board to prepare and submit to the Legislature, by March 1, 2023, a report regarding the uses and outcomes of funds appropriated for purposes of the bill, to include, at a minimum, prescribed information relating to program participation and effectiveness. The bill would define terms for its purposes. The bill would make implementation of the grant program contingent on appropriation by the Legislature of funds for the purposes of the bill.

Position **Assigned** **Subject**
Oppose MY Labor

AB 1484 (Kiley R) School employees: labor relations: fair share services fee or alternative fee: deduction: recognized employee organization decertification and recertification.

Status: 4/30/2021-Failed Deadline pursuant to Rule 61(a)(2). (Last location was P.E. & R. on 3/11/2021)(May be acted upon Jan 2022)

Location: 4/30/2021-A. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Under existing law, public school employees have the right to form, join, and participate in the activities of employee organizations of their own choosing for the purpose of representation on all matters of employer-employee relations. Existing law requires public school employers, as defined, upon receiving notice from an exclusive representative of public school employees who are in a unit for which an exclusive representative has been selected, to deduct the amount of the fair share service fee from the wages and salary of affected employees and pay those amounts to the employee organization. Existing law prohibits an employee who is a member of a religious body whose traditional tenets or teachings include objections to joining or financially supporting employee organizations from being required to join, maintain membership in, or financially support any employee organization as a condition of employment, except that the employee may be required, in lieu of a fair share service fee, to pay sums equal to the fair share service fee either to a nonreligious, nonlabor organization, or a charitable fund exempt from taxation, as provided. Existing law requires the employer of a public school employee to provide the exclusive representative of the employee with the home address of each bargaining unit member. This bill would prohibit a public school employer from deducting the amount of the fair share service fee or the alternative fee described above from the wages and salary of a public school employee unless the employer has received explicit written permission from the employee, as specified, and would require an employee’s authorization to only be valid for the calendar year in which it is given unless terminated, as provided. The bill would repeal the above provision requiring a public school employer to provide the exclusive representative with the home address of each bargaining unit member. This bill contains other existing laws.

Position **Assigned** **Subject**
Oppose MY Labor

ACA 4 (Kiley R) Elections: initiatives and referenda.

Status: 2/18/2021-From printer. May be heard in committee March 20.

Location: 2/17/2021-A. PRINT

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The California Constitution provides that the electors may propose a statute or an amendment to the California Constitution by initiative and approve or reject a statute by referendum. An initiative measure may be proposed by presenting to the Secretary of State a petition that sets forth the text of the proposed statute or amendment to the Constitution and is certified to have been signed by the required number of electors, as prescribed. A referendum measure may be proposed by presenting to the Secretary of State a petition that sets forth the statute or part of the statute to be submitted to the electors, and is certified to have been signed by the required number of electors. Before the circulation of an initiative or referendum petition for signatures, the California Constitution requires that a copy of the petition be submitted to the Attorney General, who must prepare a title and summary of the measure. Existing statutory law also directs the Attorney General to prepare the ballot label and the ballot title and summary that is included in the state voter information guide for each measure that appears on a statewide ballot. This measure would transfer from the Attorney General to the Legislative Analyst the duty of preparing the title and summary for a proposed initiative or referendum. The measure would also require, for each measure that appears on a statewide ballot, the Legislative Analyst to prepare the ballot label and the ballot title and summary for the state voter information guide.

Position	Assigned	Subject
Oppose	TB	Elections

SB 424

(Durazo D) Tax credits: employment: homelessness.

Status: 5/20/2021-May 20 hearing: Held in committee and under submission.

Location: 5/17/2021-S. APPR. SUSPENSE FILE

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law and the Corporation Tax Law authorize various credits against the tax imposed by those laws. This bill would allow a credit under the Personal Income Tax Law and the Corporation Tax Law for each taxable year beginning on or after January 1, 2022, and before January 1, 2027, to a qualified taxpayer that employs an eligible individual during the taxable year, in an amount between \$2,500 and \$10,000 per eligible individual, not to exceed \$30,000 per taxable year, depending on the amount of hours worked by the eligible individual, and subject to specified conditions and limitations. The bill would require the qualified taxpayer to request a credit reservation from the Franchise Tax Board, as provided, to be eligible for the credit. The bill would limit the total aggregate amount of the credit that may be allowed to all qualified taxpayers under both the Personal Income Tax Law and the Corporation Tax Law to \$30,000,000, plus the unallocated credit amount, if any, from the preceding calendar year. The bill would define various terms for purposes of the credit, including defining "eligible individual" as a person who is homeless. The bill would require an eligible employer to obtain an eligible employer certification from the Employment Development Department to receive the credit, and would require the Employment Development Department to issue a certification to eligible employers, as specified. The bill would require each continuum of care to issue certifications to eligible individuals that are homeless, as specified. By increasing the duties of local continuum of care, the bill would impose a state-mandated local program. This bill contains other related provisions and other existing laws.

Position	Assigned	Subject
Oppose	TB	Tax

SB 425

(Archuleta D) Opportunity schools.

Status: 4/30/2021-Failed Deadline pursuant to Rule 61(a)(2). (Last location was ED. on 2/25/2021) (May be acted upon Jan 2022)

Location: 4/30/2021-S. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law establishes a system of public elementary and secondary education in this state, and authorizes local educational agencies throughout the state to provide instruction to pupils in kindergarten and grades 1 to 12, inclusive. Existing law establishes continuation education as an alternative high school diploma program for pupils who are 16 years of age or older, have not graduated from high school, are still required to attend school, and who are at risk of not graduating. Existing law also authorizes local educational agencies to provide opportunity education programs to support pupils who are irregular in attendance, display negative behaviors, or are unsuccessful academically. This bill would delete the provisions relating to opportunity schools established by county boards of education that have an average daily attendance of less than 8,000. The bill would authorize county boards of education and school districts to establish and maintain opportunity schools as a program of guidance, placement, and followup for all pupils within the county or school

district, as appropriate, who are subject to compulsory continuation education. This bill contains other related provisions and other existing laws.

Position
Oppose

Assigned
TB

Subject
Charter

[SB 457](#) (Portantino D) Public employee retirement systems: investment portfolios: divestment from Turkey.

Status: 7/14/2021-Failed Deadline pursuant to Rule 61(a)(11). (Last location was P.E. & R. on 5/28/2021)(May be acted upon Jan 2022)

Location: 7/14/2021-A. 2 YEAR

Desk	Policy	Fiscal	Floor	Desk	2 year	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The California Constitution grants the retirement board of a public employee retirement system plenary authority and fiduciary responsibility for investment of moneys and administration of the retirement fund and system. The California Constitution qualifies this grant of powers by reserving to the Legislature the authority to prohibit investments if it is in the public interest and the prohibition satisfies standards of fiduciary care and loyalty required of a retirement board. Existing law prescribes specified duties for the boards of administration of the Public Employees' Retirement System and the State Teachers' Retirement System in connection with investment in specified countries and, under certain conditions, limits the authority of the boards to invest in those countries. This bill would require the boards of administration of the Public Employees' Retirement System and the State Teachers' Retirement System to provide employers that are school districts and cities that participate in the systems an option to elect an investment portfolio that does not contain investment vehicles that are issued or owned by the government of the Republic of Turkey.

Position
Oppose

Assigned
TB

Subject
Retirement

[SB 459](#) (Allen D) Political Reform Act of 1974: lobbying.

Status: 8/24/2021-August 26 set for first hearing canceled at the request of author.

Location: 6/30/2021-A. APPR.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law, the Political Reform Act of 1974, regulates the activities of lobbyists, lobbying firms, and lobbyist employers in connection with attempts to influence legislative and administrative action by legislative and other state officials, including by requiring that lobbyists, lobbying firms, and lobbyist employers register and file periodic reports with the Secretary of State. This bill, beginning one year after the Secretary of State certifies for public use an online filing and disclosure system for lobbying information, or beginning January 1, 2023, whichever is later, would require lobbyists, lobbying firms, and lobbyist employers to include information in the periodic reports that identifies each bill or administrative action subject to lobbying activity, and the respective position advocated for, during that period. This bill would require additional specified disclosures for lobbying activity during the 60-day period before the Legislature is scheduled to adjourn in a calendar year. The bill would require certain persons to file specified reports following a calendar quarter in which that person incurs cumulative costs equal to or exceeding \$5,000 for issue lobbying advertisements, as defined. This bill contains other related provisions and other existing laws.

Position
Oppose

Assigned
TB

Subject
Elections

[SB 553](#) (Limón D) Income taxes: California Work Opportunity Tax Credit.

Status: 5/20/2021-May 20 hearing: Held in committee and under submission.

Location: 5/17/2021-S. APPR. SUSPENSE FILE

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law and the Corporation Tax Law allow various credits against the taxes imposed by those laws. This bill, for each taxable year beginning on or after January 1, 2021, and before January 1, 2025, would allow a credit against the taxes imposed under both laws to a qualified employer, as defined, in an amount equal to that allowed under the federal Work Opportunity Tax Credit, as modified. The bill would prohibit the credit from exceeding \$2,400 per qualified employee per taxable year, and would require the Employment Development Department to issue certification of qualified individuals, as specified. By expanding the crime of perjury, this bill would create a state-mandated local program. This bill contains other related provisions and other existing laws.

Position
Oppose

Assigned
TB

Subject

[SB 593](#) (Glazer D) School accountability: independent study, educational enrichment activities,

oversight, and audit requirements.

Status: 7/14/2021-Failed Deadline pursuant to Rule 61(a)(11). (Last location was ED. on 6/10/2021) (May be acted upon Jan 2022)

Location: 7/14/2021-A. 2 YEAR

Desk	Policy	Fiscal	Floor	Desk	2 year	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: (1)Existing law requires the Controller, in consultation with the Department of Finance and the State Department of Education, to develop a plan to review and report on financial and compliance audits, and, with representatives of other entities, to recommend the statements and other information to be included in the audit reports filed with the state by local educational agencies, and to propose the content of an audit guide.This bill would require the Controller to also consult with the California Charter Schools Association and the Charter Schools Development Center to recommend the statements and other information to be included in the audit reports filed with the state by local educational agencies, and to propose the content of an audit guide.(2)Existing law establishes a system of financing public elementary and secondary schools in this state. This system includes the apportionment of state funds to local educational agencies based, to a significant degree, on the average daily attendance of pupils as reported to the State Department of Education by those local educational agencies.Commencing July 1, 2022, this bill would require the department to provide a report, including specified data, to the Legislature relating to (A) the extent to which vulnerable pupil groups enroll in nonclassroom-based charter schools and the benefits of multitrack school calendars for those groups, and (B) the possible integration of the California Longitudinal Pupil Achievement Data System and the average daily attendance apportionment data system. The bill would require the County Office Fiscal Crisis and Management Assistance Team (FCMAT), on or before July 1, 2022, to offer, or select qualified trainers to offer, training, updated each fiscal year, for auditors of nonclassroom-based charter schools, as defined. The bill would require this training to relate to the review of charter school financial documents for a better understanding of the process of conducting an annual, independent financial audit and how to identify irregular practices and documents. The bill would authorize FCMAT or other approved trainers to charge training participants fees sufficient to cover the costs to FCMAT of developing and providing this training.This bill contains other related provisions and other existing laws.

Position	Assigned	Subject
Oppose	TB	Charter

SB 597 (Grove R) Elections: vote by mail ballots.

Status: 4/30/2021-Failed Deadline pursuant to Rule 61(a)(2). (Last location was E. & C.A. on 3/3/2021) (May be acted upon Jan 2022)

Location: 4/30/2021-S. 2 YEAR

Desk	2 year	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law requires that the identification envelope for returning a vote by mail ballot contain specified information, including the signature of the voter, the residence of the voter as shown on the affidavit of registration, and the date of signing. This bill would additionally require that the identification envelope include a verification panel, concealed during mailing, setting forth the last 4 digits of the voter’s California driver’s license or identification card number or, if unavailable, the last 4 digits of the voter’s social security number. The bill would require the elections official to verify the accuracy of that information before counting the vote.This bill contains other related provisions and other existing laws.

Position	Assigned	Subject
Oppose	TB	Elections

SB 601 (Ochoa Bogh R) Personal income taxes: exclusions: capital gains: sale of residence.

Status: 6/10/2021-Referred to Com. on REV. & TAX.

Location: 6/10/2021-A. REV. & TAX

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law provides, in modified conformity to federal income tax laws, for the manner in which taxable gains are to be recognized upon the disposition of property, including real property that is the principal residence of the taxpayer. Existing law allows an individual to exclude from their gross income up to \$250,000 or \$500,000, as specified, of gain realized on the sale or exchange of their residence if the taxpayer owned and occupied the residence as a principal residence for an aggregate period of at least 2 of the 5 years prior to the sale or exchange.This bill, for taxable years beginning on or after January 1, 2021, and before January 1, 2026, would revise the exclusion to provide that if the buyer of a qualified principal residence, as defined, is a qualified first-time homeowner, as defined, the amount of the exclusion is increased to \$300,000 or \$600,000, as specified. The bill would limit the increased exclusion amount to transactions in which, on or before the closing date of the sale or exchange of the qualified principal residence, the seller obtains a

certification from the buyer in writing, signed under penalty of perjury, that the buyer is a qualified first-time homeowner and including specified information concerning the sale of the qualified principal residence. By expanding the scope of the crime of perjury, this bill would impose a state-mandated local program. The bill would additionally provide that these provisions are only operative for taxable years for which resources are authorized in the annual Budget Act or other statute for specified purposes. This bill contains other related provisions and other existing laws.

Position
Oppose

Assigned
TB

Subject
Tax

[SB 610](#)

(Grove R) Personal income tax: credit: virtual learning costs: dependent of the taxpayer.

Status: 5/20/2021-May 20 hearing: Held in committee and under submission.

Location: 5/17/2021-S. APPR. SUSPENSE FILE

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The Personal Income Tax Law allows various credits against the taxes imposed by that law. Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals, purposes, and objectives that the tax expenditure will achieve, detailed performance indicators, and data collection requirements. This bill would allow a credit against those taxes for each taxable year beginning on or after January 1, 2021, and before January 1, 2026, in an amount equal to 50% of the amount paid or incurred by a qualified taxpayer, as defined, during the taxable year for qualified costs, as defined, related to virtual learning for a qualified dependent, as defined, not to exceed \$2,250 per qualified dependent for any taxable year. This bill would also state the intent of the Legislature to comply with the additional information requirement for any bill authorizing a new income tax expenditure. This bill contains other related provisions.

Position
Oppose

Assigned
TB

Subject
Tax

[SB 752](#)

(Allen D) Elections: disclosure of contributors.

Status: 8/26/2021-August 26 hearing: Held in committee and under submission.

Location: 7/14/2021-A. APPR. SUSPENSE FILE

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: Existing law requires political advertisements to include specified disclosure statements that identify the name of the campaign committee paying for the advertisement and the top contributors, as defined, to that committee. Existing law requires a campaign committee that pays for the circulation of a state or local initiative, referendum, or recall petition to disclose its top contributors, as prescribed. Existing law establishes other requirements regarding the form, content, and presentation of initiative, referendum, and recall petitions. This bill would require an initiative, referendum, or recall petition to instruct voters to sign the petition only after viewing certain disclosures regarding the top contributors to the initiative, referendum, or recall, as specified. This bill would make additional changes to requirements regarding the form, content, and presentation of initiative, referendum, and recall petitions. This bill contains other related provisions and other existing laws.

Position
Oppose

Assigned
TB

Subject
Elections

[SCA 3](#)

(Allen D) Elections: recalls.

Status: 4/7/2021-Referred to Com. on E. & C.A.

Location: 4/7/2021-S. E. & C.A.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The California Constitution provides that voters may recall a state officer and, in the same election, elect a successor. The Constitution prohibits an officer who is the subject of a recall election from being a candidate for successor. The Constitution also prohibits a successor candidacy for the office of judge of the Supreme Court or a court of appeal. This bill contains other existing laws.

Position
Oppose

Assigned
TB

Subject
Elections

[SCA 4](#)

(Wilk R) Legislature: 2-year budget.

Status: 4/7/2021-Referred to Coms. on B. & F.R. and E. & C.A.

Location: 4/7/2021-S. BUDGET & F.R.

Desk	Policy	Fiscal	Floor	Desk	Policy	Fiscal	Floor	Conf. Conc.	Enrolled	Vetoed	Chaptered
1st House				2nd House							

Summary: The California Constitution provides that the Legislature meets in a biennial regular

session, commencing with the first Monday in December in each even-numbered year, when each house is required to immediately organize, and concluding at midnight on November 30 of the next even-numbered year. The California Constitution requires the Governor to submit to the Legislature a budget for the ensuing fiscal year within the first 10 days of each calendar year and requires the Legislature to pass the Budget Bill by midnight on June 15 of each year. The California Constitution authorizes the Legislature or either house, by resolution, to provide for the selection of committees necessary for the conduct of its business. This measure would limit the Legislature, in the first year of the regular session, to considering or acting upon only the Budget Bill and related bills, and up to 5 bills introduced by each of the standing committees of the Legislature, as specified. The measure would require the Governor to submit to the Legislature a budget for the ensuing 2 fiscal years within the first 10 days of the first calendar year of the biennium of the legislative session, and would require the Legislature to adopt by June 15 of the first calendar year of the biennium of the legislative session a Budget Bill that appropriates funds to support state government for the next 2-year fiscal period commencing on July 1. The measure, in the second year of the regular session, would limit the Legislature to considering or acting upon only legislation other than the Budget Bill and related bills. The Legislature, by a 2/3 vote of each house, would be authorized, however, to amend an enacted Budget Bill and related bills in both calendar years of the biennium. This bill contains other related provisions and other existing laws.

Position
Oppose

Assigned
TB

Subject
Budget

Total Measures: 44
Total Tracking Forms: 44