

CONCURRENCE IN SENATE AMENDMENTS

CSA1 Bill Id:AB 1416 Author:(Ta)

As Amended Ver:June 27, 2025

Majority vote

SUMMARY

Adds a requested installment plan to pay delinquent property taxes to the existing authorization allowing deferral of payment after a disaster.

Senate Amendments

Clarify that a taxpayer must have submitted an application for an installment plan, and delete an unnecessary definition.

COMMENTS

Delinquent property tax installment plans: Property taxes which have not been paid in the required amount by December or April 10, as applicable, are considered delinquent. Upon delinquency, a property owner may redeem the property by paying the full amount of unpaid tax liability and any associated penalties, costs, fees, and interest. A property owner may request that the unpaid property taxes be redeemed through an installment plan. This plan allows the property owner to make periodic payments on the delinquent amount. After a disaster, a county tax collector may defer these periodic payments for an installment plan, but only if the plan already exists.

According to the Author

During an emergency, the last thing a homeowner wants to do is return to their home being sold because their request was not acknowledged even though they requested to have their tax delinquency made into a payment program. AB 1416 would fix this oversight to ensure all Californian's homes are safe.

Arguments in Support

None on file

Arguments in Opposition

None on file

FISCAL COMMENTS

None

VOTES:

ASM REVENUE AND TAXATION: 7-0-0

YES: Gipson, Ta, Carrillo, DeMaio, Garcia, McKinnor, Quirk-Silva

ASSEMBLY FLOOR: 74-0-5

YES: Addis, Aguiar-Curry, Ahrens, Alanis, Alvarez, Arambula, Ávila Farías, Bains, Bauer-Kahan, Berman, Boerner, Bonta, Bryan, Calderon, Caloza, Carrillo, Castillo, Chen, Connolly, Davies, DeMaio, Dixon, Elhawary, Ellis, Flora, Fong, Gabriel, Gallagher, Garcia, Gipson, Jeff Gonzalez, Mark González, Hadwick, Haney, Harabedian, Hoover, Irwin, Jackson, Kalra, Krell, Lackey, Lowenthal, Macedo, McKinnor, Muratsuchi, Nguyen, Ortega, Pacheco, Papan, Patel, Patterson, Pellerin, Petrie-Norris, Quirk-Silva, Ramos, Ransom, Celeste Rodriguez, Michelle Rodriguez, Rogers, Blanca Rubio, Sanchez, Schiavo, Sharp-Collins, Solache, Soria, Ta, Tangipa, Valencia, Wallis, Ward, Wicks, Wilson, Zbur, Rivas

ABS, ABST OR NV: Bennett, Hart, Lee, Schultz, Stefani

SENATE FLOOR: 35-0-5

YES: Allen, Alvarado-Gil, Archuleta, Arreguín, Ashby, Becker, Blakespear, Cabaldon, Caballero, Cervantes, Choi, Cortese, Durazo, Gonzalez, Grayson, Hurtado, Jones, Laird, Limón, McGuire, McNerney, Menjivar, Niello, Padilla, Pérez, Richardson, Rubio, Smallwood-Cuevas, Stern, Strickland, Umberg, Valladares, Wahab, Weber Pierson, Wiener

ABS, ABST OR NV: Dahle, Grove, Ochoa Bogh, Reyes, Seyarto

UPDATED

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