

(Without Reference to File)**CONCURRENCE IN SENATE AMENDMENTS**

AB 195 (Committee on Budget)

As Amended August 28, 2026

Majority vote. Budget Bill Appropriation Takes Effect Immediately

SUMMARY

This is a revenue trailer bill for the 2026-27 Budget. This bill contains statutory changes related to home hardening necessary to implement the Budget Act of 2026. Specifically, this bill:

Senate Amendments

- 1) Delete the current contents of the bill, and instead:
 - a) Extends the exemption from state personal income tax and corporation tax to payments made under the wildfire mitigation grant program established pursuant to the Safe Drinking Water, Wildfire Prevention, Drought Preparedness, and Clean Air Bond Act of 2024, in Section 91510 of the Public Resources Code.
 - b) Updates the definition of "California qualified wildfire loss mitigation" to mean any grant, rebate, direct assistance, or other financial assistance for wildfire mitigation, home hardening, structure hardening, vegetation management, defensible space, fuel modification activities, or community wildfire resilience through either of the following:
 - i) The California Wildfire Mitigation Financial Assistance Program, or
 - ii) The wildfire mitigation grant program established pursuant to the Safe Drinking Water, Wildfire Prevention, Drought Preparedness, and Clean Air Bond Act of 2024, in Section 91510 of the Public Resources Code.
 - c) Extends the exemption by two years to taxable years beginning before January 1, 2031
 - d) Appropriates \$10,000 to the Office of Emergency Services to implement reporting requirements.

COMMENTS

This bill contains various statutory changes related to revenues necessary to implement the Budget Act of 2026.

According to the Author**Arguments in Support**

None on file.

Arguments in Opposition

None on file.

FISCAL COMMENTS

The revenue impacts of the provisions of the bill are minor.

VOTES:**ASSEMBLY FLOOR: 53-17-10**

YES: Addis, Aguiar-Curry, Arambula, Ávila Farías, Bains, Bennett, Berman, Boerner, Bonta, Bryan, Caloza, Carrillo, Connolly, Elhawary, Fong, Gabriel, Garcia, Gipson, Mark González, Haney, Harabedian, Hart, Jackson, Kalra, Lee, Lowenthal, McKinnor, Muratsuchi, Nguyen, Ortega, Pacheco, Patel, Pellerin, Petrie-Norris, Quirk-Silva, Ramos, Ransom, Celeste Rodriguez, Michelle Rodriguez, Rogers, Blanca Rubio, Schiavo, Schultz, Sharp-Collins, Solache, Soria, Stefani, Valencia, Ward, Wicks, Wilson, Zbur, Rivas

NO: Alanis, Castillo, Chen, Davies, DeMaio, Dixon, Ellis, Flora, Gallagher, Jeff Gonzalez, Hadwick, Lackey, Macedo, Patterson, Sanchez, Ta, Tangipa

ABS, ABST OR NV: Ahrens, Alvarez, Bauer-Kahan, Calderon, Essayli, Hoover, Irwin, Krell, Papan, Wallis

UPDATED

VERSION: August 28, 2026

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FN: 0004483