

Date of Hearing: June 22, 2026

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION
Mike Gipson, Chair

SB 1407 (Archuleta) – As Amended May 14, 2026

Majority vote. Tax levy. Fiscal committee.

SENATE VOTE: 39-0

SUBJECT: Personal Income Tax Law: exclusions: military retirement pay: survivor benefit pay

SUMMARY: Doubles the amount of uniformed services retirement pay and annuity payments from a United States Department of Defense Survivor Benefit Plan that a qualifying military retiree or surviving spouse are allowed to exclude from their gross income. Specifically, **this bill:**

- 1) Increases, from \$20,000 to \$40,000, the amount of uniformed services retirement pay and annuity payments from a United States Department of Defense Survivor Benefit Plan that a qualified taxpayer may exclude from their gross income for taxable years beginning on or after January 1, 2026, and before January 1, 2037.
- 2) Requires the Franchise Tax Board (FTB) to recalculate, on an annual basis, the adjusted gross income (AGI) eligibility limitation by applying an inflation adjustment factor based on the percentage change in the California Consumer Price Index as provided by the Department of Industrial Relations.
- 3) Finds and declares the following for purposes of complying with Revenue and Taxation Code (R&TC) Section 41:
 - a) The specific goals of the exclusions are to recognize the loss and sacrifice of our military families and give them the support that our community owes them and to provide some financial relief to families that have experienced not only the loss of a loved one, but also often the loss of the sole income of the family, and who are now trying to make ends meet on a portion of that original income; and,
 - b) There is no available data to collect or report with respect to the exclusions.
- 4) Repeals both expanded income exclusion provisions on December 1, 2037.
- 5) Takes immediate effect as a tax levy.

EXISTING LAW:

- 1) Conforms to federal law, which provides that "gross income" includes all income from whatever source derived unless expressly excluded. (Internal Revenue Code (IRC) Section

61 and R&TC Section 17071.) Gross income includes compensation for services, business income, gain from selling property, interest, rents, royalties, dividends, and pensions.

- 2) Excludes from gross income, under state and federal law, certain types of income for an individual's active service in the Armed Forces, such as military pay for time served in combat zones, disability compensation, and death benefits paid to qualified survivors. (R&TC Section 17142.5.)
- 3) Excludes from gross income specified death benefits received by the surviving spouse or designated beneficiary of any member of the California National Guard, State Military Reserve, or Naval Militia who dies or is killed in the performance of duty, as specified. (R&TC Section 17132.4.)
- 4) Excludes up to \$20,000 of retirement pay received by a taxpayer from the federal government for service in the "uniformed services" during the taxable year from gross income under the Personal Income Tax (PIT) Law for taxable years beginning on or after January 1, 2025, and before January 1, 2030. (R&TC Section 17132.9.)
- 5) Defines the following terms for purposes of the retirement pay exclusion:
 - a) "Qualified taxpayer" is a taxpayer who satisfies either of the following:
 - i) In the case of a surviving spouse or spouses filing a joint return, AGI does not exceed \$250,000; or,
 - ii) In the case of any other individual, AGI does not exceed \$125,000; and,
 - b) "Uniformed services" are the Armed Forces of the United States, the Army National Guard and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the United States Public Health Service, and the National Oceanic and Atmospheric Administration Commissioned Officer Corps. (R&TC Section 17132.9(b).)
- 6) Excludes up to \$20,000 of annuity payments received by a qualified taxpayer under the United States Department of Defense Survivor Benefit Plan during the taxable year from gross income for taxable years beginning on or after January 1, 2025, and before January 1, 2030. (R&TC Section 17132.10.)
- 7) Defines the following terms for purposes of the annuity payment exclusion:
 - a) "Qualified taxpayer" is a taxpayer who satisfies either of the following:
 - i) In the case of a surviving spouse or spouses filing a joint return, AGI does not exceed \$250,000; or,
 - ii) In the case of any other individual, AGI does not exceed \$125,000; and,
 - b) "United States Department of Defense Survivor Benefit Plan" is a survivor benefit plan established pursuant to Sections 1447 to 1455, inclusive, of Title 10 of the United States Code. (R&TC Section 17132.10(b).)

- 8) Sunsets both gross income exclusion provisions on December 1, 2030. (R&TC Sections 17132.9(c) and 17132.10(c).)

FISCAL EFFECT: The FTB estimates General Fund revenue losses of \$60 million for fiscal year (FY) 2026-27, \$39 million for FY 2027-28, and \$39 million for FY 2028-29.

COMMENTS:

- 1) The author has provided the following statement in support of this bill:

For too long our veterans have been faced with a difficult decision: stay in this beautiful state while struggling to make ends meet with rising costs of living or move to a state that financially incentivizes them to join their labor force and feed federal dollars into their economy. I've heard from far too many of my brothers and sisters who say California has become too expensive for them to live in and say a tax exemption on their retirement pay would be the determining factor on whether they stay or leave. California's current tax structure discourages long-term service and drives away mid-career leaders, weakening our state's ability to meet homeland defense, wildfire, disaster response, and civil support missions. As retention challenges grow, we must recognize that fiscal policy plays a role in long-term enlistment decisions. SB 1407 is crucial in strengthening California's commitment to supporting its veterans. Veterans staying in California will pay for sales, property, and use taxes, benefiting local governments. By exempting military retirement pay for retirees, SB 1407 will ensure California retains these highly skilled professionals and keeps the reinvestment of federal dollars and wages from second careers.

- 2) This bill is sponsored by California State Treasurer Fiona Ma, who notes, in part:

While the enactment of a \$20,000 exemption in 2025 marked important progress, it does not go far enough. Many veterans continue to see their retirement savings diminished year after year. These are benefits earned through deployments, long separations from loved ones, and the physical and mental demands of military service.

At the same time, California is losing military retirees at an alarming rate. While the national veteran retiree population grew by 17 percent from 2010 to 2021, California experienced a 14 percent decline and was one of only five states to see such a decrease. Between 2010 and 2022, more than 24,000 military retirees left our state, resulting in an estimated annual loss of \$700 million in federal retirement and survivor payments that would otherwise strengthen local economies.

- 3) This bill is supported by several veteran's organizations, including the Veterans of Foreign Wars (VFW), which notes, in part:

The average military retirement pay in California is \$34,000 annually. Most veterans retire from the military and move on to second careers and most have working spouses and together, they earn significantly more than their retirement pay that could be taxed if they stayed in California along with businesses that many of them lead. Furthermore, veterans bring with them federal dollars to provide medical care that the state benefits from.

Finally, the impact of military retirees in California extends far beyond their economic

and fiscal effects. Retired members of the military represent some of the state's most enterprising residents, bringing a strong work ethic, integrity, innovative spirit and respect for others that will drive the state's prosperity. Retaining veterans is more than a financial proposition. Instilled in our veterans and their families is a culture of service. They are community leaders who often coach sports teams, volunteer for nonprofits, help our schools – they are who you want as your neighbor. Let's incentivize our veterans to "stay California".

4) Writing in opposition to this bill, the California Teachers Association (CTA), notes, in part:

In fiscal year 2025-26, the Department of Finance estimated a \$94 billion dollar loss in general fund revenue due to existing tax expenditures. This is revenue that would have otherwise gone to the General Fund, of which approximately 40% would have gone toward the Proposition 98 minimum guarantee. Once tax credits are passed with a simple majority, it takes a two-thirds vote of the Legislature to repeal them. While we understand the well-meaning intent behind this proposal, CTA does not support this approach, as it would reduce overall funding for education. CTA believes Proposition 98 should be protected from reductions through the creation of new or expanding existing tax expenditures.

5) Committee Staff Comments:

- a) *What would this bill do?* This bill doubles the amount of income attributable to uniformed services retirement pay and annuity payments from the United States Department of Defense Survivor Benefit Plan that a qualifying taxpayer can exclude from their gross income for California income tax purposes. As currently drafted, this bill does not amend the existing limitations that make ineligible taxpayers with an AGI in excess of \$125,000 for single filers (\$250,000 for joint filers).
- b) *Partial income exclusion provided in last year's budget:* The 2025-26 Governor's January Budget proposed a partial income exclusion of military retirement pay and survivor benefits, which was agreed to by the Legislature and included in the final budget agreement. SB 132 (Committee on Budget and Fiscal Review), Chapter 17, Statutes of 2025, was signed into law on June 27, 2026, and excluded up to \$20,000 of military retirement income for qualifying taxpayers for the 2025 through 2030 taxable years. The exemption is limited to taxpayers whose AGI does not exceed \$250,000 in income if filing jointly and up to \$125,000 for single filers.
- c) *What is AGI?* AGI represents a taxpayer's gross income—including wages, salaries, interest, dividends, capital gains, business income, retirement distributions, and other taxable income—minus certain "above-the-line" adjustments such as contributions to Individual Retirement Accounts (IRAs), and student loan interest payments. AGI is calculated before applying the standard deduction or itemized deductions and is used by the FTB to determine a taxpayer's taxable income and eligibility for various tax credits, deductions, and exclusions. Accordingly, a taxpayer's AGI is lower than their annual gross income, which includes income from all sources without any subtractions. For example, a taxpayer that received \$150,000 in income from all sources and makes \$10,000 in qualifying retirement account contributions in that same year would have an

AGI of \$140,000. One above-the-line deduction specifically available to military members is the deduction for moving expenses.

- d) *Who receives military retirement payments and survivor annuity payments?* As of January 31, 2023, the most recent data available, 127,793 military retirees in California received total monthly payments of over \$362 million or about \$4.3 billion annually from the United States Department of Defense (DoD).¹ Generally, service members can retire from active duty at any age with at least 20 years of service. In addition, persons who meet retirement requirements partially or entirely through reserve or National Guard service receive retirement pay after age 59.

Also, as of January 31, 2023, 25,705 survivors in California received total monthly payments of just over \$39 million or about \$468 million annually.² The Survivor Benefit Plan allows a military retiree to ensure, after death, a continuous lifetime annuity for their dependents. A military retiree pays premiums for the Survivor Benefit Plan coverage upon retiring. Premiums are paid from gross retired pay and are not taxed at the federal level and are also not taxed at the state level.

- e) *The population of California's military retirees and survivors receiving pay from the DoD has declined at an increasing rate:* Committee staff analyzed the DoD Office of Actuary's data. The data show that the population of military retirees receiving pay from the DoD in California has been declining by at least 1% year-over-year (YOY) since 2013, accelerating to declines of over 3% in recent years.³ California experienced this YOY decline while the world and the U.S. generally had a slight YOY increase. (See "TOTAL MILITARY RETIREES RECEIVING PAY FROM DOD" table below.)

TOTAL MILITARY RETIREES RECEIVING PAY FROM DOD						
Year	World Total	World YOY	U.S. Total	U.S. YOY	CA Total	CA YOY
2023	2,010,348	0.10%	1,987,172	0.07%	127,793	-3.44%
2021	2,008,403	-0.36%	1,985,852	-0.32%	132,344	-3.28%
2020	2,015,756	-0.22%	1,992,319	-0.18%	136,833	-2.27%
2019	2,020,175	0.09%	1,995,969	0.07%	140,015	-2.11%
2018	2,018,457	0.15%	1,994,526	0.16%	143,030	-2.09%
2017	2,015,423	0.14%	1,991,414	0.14%	146,088	-1.55%
2016	2,012,619	0.35%	1,988,655	0.35%	148,394	-1.48%
2015	2,005,526	0.50%	1,981,625	0.50%	150,628	-1.02%
2014	1,995,472	0.68%	1,971,829	0.67%	152,182	-0.72%
2013	1,981,999		1,958,673		153,280	

¹ *Military retirees and survivors by congressional district as of January 31, 2023 for the 118th congress* (CONGDIST 2022), Office of the Actuary, Department of Defense.

<https://actuary.defense.gov/Portals/15/Cong%20Dist%202022%20v3.pdf?ver=13J1Z-ldxRlvJeXfknReDg%3d%3d>

² *Id.*

³ *Id.*

The population of survivors receiving pay from DoD in California has also experienced a persistent YOY decline, at a greater rate than in the world and the U.S. (See "TOTAL SURVIVORS RECEIVING PAY FROM DOD" table below.)

TOTAL SURVIVORS RECEIVING PAY FROM DOD						
Year	World Total	World YOY	U.S. Total	U.S. YOY	CA Total	CA YOY
2023	304,001	-1.51%	303,193	-1.51%	25,705	-5.01%
2021	308,654	-1.02%	307,830	-1.03%	27,060	-4.04%
2020	311,825	1.00%	311,030	1.52%	28,199	-1.63%
2019	308,739	-0.49%	306,365	-0.50%	28,665	-2.91%
2018	310,272	-1.48%	307,904	-1.48%	29,523	-3.89%
2017	314,928	-1.28%	312,542	-1.28%	30,718	-3.48%
2016	319,012	-0.53%	316,599	-0.53%	31,825	-2.61%
2015	320,708	-1.80%	318,299	-0.65%	32,678	-2.71%
2014	326,583	-0.43%	320,397	-0.43%	33,587	-2.22%
2013	327,989		321,784		34,351	

- f) *California previously offered military-specific income exclusions and later a targeted tax credit:* For taxable years beginning December 22, 1972 through January 1, 1986, California law provided taxpayers an annual \$1,000 income exclusion for compensation received during active duty in the Armed Forces or State Military Reserve. State law also provided taxpayers an exclusion of up to \$500 per month for any compensation received during active duty in the National Guard in connection with an emergency. Additionally, an income exclusion was applied to pensions or retirement pay received by an individual for their service in the Armed Forces, the State Military Reserve, or the National Guard. (See former R&TC Section 17146.)

For taxable years beginning January 1, 1987 through January 1, 1992, a member of the Armed Forces was allowed a credit, rather than an exclusion from gross income, in an amount equal to 4% of the eligible income received by an individual whose AGI was less than \$27,000. Eligible income included salary, wages, bonuses, allowances, pensions, retirement pay, and other compensation received by an individual for their services on extended active duty as a member of the Armed Forces, including the California National Guard or the State Military Reserve. This law remained in effect until its January 1, 1992 sunset. (See former R&TC Section 17053.13.)

- g) *Treatment of military retiree and survivor income by other states:* Twenty-eight states with income taxes fully exclude military retirement pay: Alabama, Arizona, Arkansas, Connecticut, Hawaii, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Nebraska, New Hampshire, New Jersey, New York, North Carolina, North Dakota, Ohio, Pennsylvania, West Virginia, and Wisconsin.

Nine states have no state income tax: Alaska, Florida, Nevada, South Dakota, Tennessee, Texas, Washington, and Wyoming. New Hampshire taxes residents on interest and dividends but does not tax regular earned income or pension income.

Fourteen states tax military retirement income partially through income exemptions and exclusions: Colorado, Delaware, Georgia, Idaho, Kentucky, Maryland, Montana, New Mexico, Oklahoma, Oregon, Rhode Island, South Carolina, Vermont, and Virginia. Some of these states consider the age of the qualified taxpayer in determining the amount of military retirement pay that can be excluded from gross income, as explained below:

- i) Colorado allows taxpayers under the age of 55 to exclude up to \$15,000 in military retirement pay through the 2028 taxable year;⁴
- ii) Delaware allows taxpayers of any age to exclude up to \$12,500 in military retirement pay;⁵
- iii) Georgia, starting in 2026, allows taxpayers to exclude up to \$65,000 in military retirement pay;⁶
- iv) Idaho allows taxpayers filing jointly to exclude up to \$60,210 (up to \$40,140 for single filers) in military retirement pay if the taxpayer is classified as disabled or is age 62 or older;⁷
- v) Kentucky allows any taxpayer to exclude up to \$31,110 of any pension income;⁸
- vi) Maryland allows taxpayers to exclude up to \$12,500 in military retirement pay, or up to \$20,000 if the taxpayer is 55 or older;⁹
- vii) Montana allows, for up to five years after becoming a resident and only if the taxpayer also earns wages, business income, or farming income in Montana, a taxpayer to exclude up to 50% of their military retirement pay;¹⁰
- viii) New Mexico allows taxpayers of any age to exclude up to \$30,000 in military retirement pay;¹¹

⁴ *Retired Servicemembers*. Colorado Department of Revenue, Taxation Division.

<https://tax.colorado.gov/retired-servicemembers>

⁵ Title 30, DE Code § 1106(b)(3) (2025).

⁶ *Military Retirement Income Tax Exemption*. Georgia Department of Veterans Service.

<https://veterans.georgia.gov/military-retirement-income-tax-exemption>.

⁷ *FORM 40, 43, 39R, 39NR, TAX TABLES Instructions - Individual Income Tax*. Idaho State Tax Commission. March 2, 2026. https://tax.idaho.gov/wp-content/uploads/forms/EIN00046/EIN00046_03-02-2026.pdf.

⁸ *Military Exemptions*. Kentucky Department of Revenue.

<https://revenue.ky.gov/Individual/Pages/Military-Exemptions.aspx>.

⁹ *Military Retirement Pay Income Tax Deduction*. Maryland Department of Veterans Affairs and Military Families. <https://veterans.maryland.gov/benefits-services/tax-exemptions/retirement-pay-and-pension-tax-deductions-and-exclusion>.

¹⁰ *Working Military Retirement Exemption*. Montana Department of Revenue.

<https://revenue.mt.gov/taxes/individual-income-tax/working-military-retirement-exemption>

¹¹ NM Stat § 7-2-5.13 (2025).

- ix) Oregon allows taxpayers who earned their pension before October 1, 1991, to fully exclude those amounts from gross income; pensions are taxable if the taxpayer's service was after October 1, 1991;¹²
- x) Utah generally includes military retirement pay and survivor benefits in one's taxable income but offers nonrefundable credits equal to 4.55% and 4.5% of the reported retirement pay or survivor benefit payments included on that year's tax return;¹³
- xi) Vermont allows exclusions based on the taxpayer's AGI:¹⁴
 - (1) Taxpayers with AGI below \$125,000 can fully exclude all military retirement pay and survivor benefit payments;
 - (2) Taxpayers with AGI between \$125,000 and \$175,000 can exclude a portion of their military retirement pay that decreases as their income increases; and,
 - (3) Taxpayers with AGI at or above \$175,000 cannot exclude military retirement pay; and,
- xii) Virginia allows taxpayers to exclude up to \$40,000 in military retirement pay.¹⁵

A significant number of states are also not taxing annuity payments from the Survivor Benefit Plan.¹⁶ For example, Arizona, North Carolina, and Utah passed legislation to not tax survivor annuity payments in 2021.¹⁷

- h) *Taxation may not be the primary reason for the recent increase in migration out of California to other states:* According to the Public Policy Institute of California (PPIC), people who move to California are more likely to be working age, to be employed, and to

¹² *Publication OR-PIT-VET Personal Income Tax Items of Interest to Oregon Veterans.* Oregon Department of Revenue. https://www.oregon.gov/DOR/forms/FormsPubs/publication-or-pit-vet_101-009.pdf.

¹³ *Military Personnel Instructions – Publication 57.* Utah State Tax Commission. Revised October 2024. <https://tax.utah.gov/forms-pubs/pub-57/>.

¹⁴ *Income Tax Exemption for Military Retirees and Survivors.* Vermont Agency of Administration: Department of Taxes. <https://tax.vermont.gov/individuals/income-tax-returns/who-needs-to-file/military-personnel>.

¹⁵ *Military Benefits Subtraction FAQ.* Virginia Department of Taxation. <https://www.tax.virginia.gov/military-benefits-faq>.

¹⁶ Absher, Military.com (January 10, 2022). States tax information for military members and retirees. <https://www.military.com/money/personal-finance/state-tax-information.html>.

¹⁷ Absher, Military.com (January 11, 2022). 5 more states make military retirement tax free. <https://www.military.com/daily-news/2022/01/10/five-more-states-make-military-retirement-tax-free.html>.

earn high wages—and are less likely to be in poverty—than those who move away.¹⁸ Moreover, a PPIC Statewide Survey found that one-third of Californians have seriously considered leaving the state because of housing costs.¹⁹ PPIC notes that the state's high cost of living, driven almost solely by comparatively high housing costs, remains an ongoing public policy challenge—one that needs resolution if the state is to be a place of opportunity for all of its residents.²⁰

- i) *What is a "tax expenditure"?* Existing law provides various credits, deductions, exclusions, and exemptions for particular taxpayer groups. In the late 1960s, U.S. Treasury officials began arguing that these tax law features should be referred to as "expenditures" since they are generally enacted to accomplish some governmental purpose, and there is a determinable cost associated with each (in the form of foregone revenues).

As the Department of Finance notes in its annual Tax Expenditure Report, there are several critical differences between tax expenditures and direct expenditures. First, tax expenditures are reviewed less frequently than direct expenditures. Second, there is generally no control over the amount of revenue losses associated with any given tax expenditure. Finally, it takes a two-thirds vote to rescind an existing tax expenditure absent a sunset date. This effectively results in a "one-way ratchet" whereby tax expenditures can be conferred by a majority vote but cannot be rescinded, regardless of efficacy or cost, without a supermajority vote. This bill enacts a new tax expenditure program in the form of gross income exclusions for military retirement pay and annuity payments from the United States Department of Defense Survivor Benefit Plan.

- j) *Committee's tax expenditure policy:* This bill complies with R&TC Section 41 because it outlines specific goals, purposes, and objectives that the tax expenditure will achieve. In addition to the R&TC Section 41 requirements, this Committee's policy also requires that all tax expenditure proposals have an appropriate sunset provision to be eligible for a vote. Sunsets are required because eliminating a tax expenditure generally requires a two-thirds vote. According to this policy, an "appropriate sunset provision" means five years, except in the case of a tax expenditure measure providing relief to California veterans, in which case "appropriate sunset provision" means ten years. This bill, as currently drafted, complies with the Committee's policy on sunset dates.

- k) *Policy considerations:*

- i) *Nonconformity to federal law:* This bill establishes exclusions for which federal law has no counterpart. Generally, nonconformity to federal law adds complexity and additional administrative burdens for taxpayers.

¹⁸ Johnson, *Who's leaving California—and who's moving in?*, Public Policy Institute of California (May 6, 2021). <https://www.ppic.org/blog/whos-leaving-california-and-whos-moving-in/>.

¹⁹ Baldassare, Bonner, Lawler, & Thomas, *PPIC statewide survey: Californians and their government*, Public Policy Institute. <https://www.ppic.org/publication/ppic-statewide-survey-californians-and-their-government-february-2023/>.

²⁰ Johnson (2021).

- ii) *A slippery slope?* It should be noted that California currently taxes the retirement benefits of teachers, first responders like police and fire, and other public service workers. As a result, this Committee may face a slippery slope of choosing which groups should be rewarded with similar income exclusions.
- l) *Related legislation:* AB 53 (Ramos) excluded, for taxable years beginning on or after January 1, 2025, and before January 1, 2030, up to \$20,000 of 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 PIT Law. AB 53 was recently amended to address a non-tax issue and re-referred to the Senate Committee on Natural Resources and Water.
- m) *Prior legislation:*
 - i) SB 132 (Committee on Budget and Fiscal Review), Chapter 17, Statutes of 2025, excluded, for taxable years beginning on or after January 1, 2025, and before January 1, 2030, up to \$20,000 of 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 PIT Law.
 - ii) AB 46 (Ramos), of the 2023-24 Legislative Session, would have excluded from gross income uniformed services retirement pay and annuity payments from a United States Department of Defense Survivor Benefit Plan. AB 46 was held on the Senate Appropriations Committee's Suspense File.
 - iii) AB 1623 (Ramos), of the 2021-22 Legislative Session, was substantially similar to AB 46. AB 1623 was held on the Assembly Appropriations Committee's Suspense File.
 - iv) AB 1629 (Seyarto), of the 2021-22 Legislative Session, would have excluded from gross income survivor benefits or payments, not to exceed \$20,000 per taxable year, received under the federal Survivor Benefit Plan for a period of five taxable years. AB 1629 was not heard by this Committee.
 - v) AB 291 (Seyarto), of the 2021-22 Legislative Session, would have excluded from gross income survivor benefits and payments received under the federal Survivor Benefit Plan for five taxable years. AB 291 was not heard by this Committee.
 - vi) AB 427 (Brough), of the 2019-20 Legislative Session, would have excluded from gross income specified amounts of retirement pay for 10 taxable years. AB 427 was held on the Assembly Appropriations Committee's Suspense File.
 - vii) AB 2380 (Choi), of the 2019-20 Legislative Session, would have excluded from gross income survivor benefits or payments received under the federal Survivor Benefit Plan for five taxable years. AB 2380 was not heard by this Committee.
 - viii) SB 1007 (Hueso), of the 2019-20 Legislative Session, would have excluded from gross income military retirement pay for 10 taxable years. SB 1007 was not heard

due to the shortened 2020 Legislative Calendar as a result of the COVID-19 pandemic.

- ix) SB 1071 (Wilk), of the 2019-20 Legislative Session, would have excluded from gross income a percentage of military retirement pay for 10 taxable years. SB 1071 was never heard due to the shortened 2020 Legislative Calendar as a result of the COVID-19 pandemic.

REGISTERED SUPPORT / OPPOSITION:

Support

Cal Fire Local 2881
California Association of Highway Patrolmen
California State Retirees
California State Treasurer
County of Monterey
Monterey; County of
National University
Peace Officers Research Association of California (PORAC)
San Diego Military Advisory Council (SDMAC)
VetFund Foundation
Veterans of Foreign Wars

Opposition

California Teachers Association

Analysis Prepared by: Wesley Whitaker / REV. & TAX. / (916) 319-2098