Office of Senate Floor Analyses
(916) 651-4171

UNFINISHED BUSINESS

Bill No: SB 180
Author: Committee on Budget and Fiscal Review
Enrolled: 6/29/26
Vote: 21

SENATE FLOOR: 28-10, 3/20/25
AYES: Allen, Archuleta, Arreguín, Ashby, Becker, Blakespear, Cabaldon, Caballero, Cervantes, Cortese, Durazo, Gonzalez, Grayson, Hurtado, Laird, Limón, McGuire, McNerney, Menjivar, Padilla, Pérez, Richardson, Rubio, Smallwood-Cuevas, Umberg, Wahab, Weber Pierson, Wiener
NOES: Alvarado-Gil, Choi, Dahle, Grove, Jones, Niello, Ochoa Bogh, Seyarto, Strickland, Valladares
NO VOTE RECORDED: Reyes, Stern

ASSEMBLY FLOOR: 75-0, 6/29/26 - See last page for vote

SUBJECT: Taxation trailer bill

SOURCE: Author

DIGEST: This bill is a taxation trailer bill for the 2026-27 Budget. This bill contains various statutory changes necessary to implement the Budget Act of 2026.

Assembly Amendments of 6/26/26 delete the senate version of this bill and instead add the current language.

ANALYSIS: This bill:

1) Extends the CalCompetes Tax Credit Program, which provides financial incentives to attract and retain private companies that agree to hire and invest in California, until January 1, 2035 and allows a maximum amount of $180 million in credits in each fiscal year. The current CalCompetes Tax Credit Program is authorized until January 1, 2030.

2) Conforms state tax treatment of the new individual retirement accounts established by federal House Resolution (H.R.) 1 for the benefit of children under the age of 18, with federal law, commencing with tax year 2026. This tax conformity aligns treatment of these accounts with conformity for similar tax-advantaged savings and retirement accounts.

3) Commencing July 1, 2026, increases the amount available for manufactured homes property tax disbursements from the Senior Citizens and Disabled Property Tax Postponement Fund to $300,000 per year. Currently, the disbursements specifically for manufactured homes are capped at one percent of the amount available in the fund in each fiscal year.

4) Makes other technical corrections to Revenue and Taxation Code section 17941, related to changes included in Section 26 of SB 122 (Committee on Budget and Fiscal Review).

FISCAL EFFECT: Appropriation: Yes Fiscal Com.: Yes Local: No

The provisions of this bill result in future revenue impacts when tax credits are claimed in future years.

In addition, conforming state tax treatment with the new individual retirement accounts will result in minor one-time costs for the Franchise Tax Board.

SUPPORT: (Verified 6/26/26)

None received

OPPOSITION: (Verified 6/26/26)

None received

ASSEMBLY FLOOR: 75-0, 6/29/26
AYES: Addis, Aguiar-Curry, Ahrens, Alanis, Alvarez, Arambula, Ávila Farías, Bauer-Kahan, Bennett, Berman, Bonta, Bryan, Calderon, Caloza, Carrillo, Castillo, Chen, Connolly, Davies, DeMaio, Dixon, Elhawary, Ellis, Flora, Fong, Gabriel, Garcia, Gipson, Jeff Gonzalez, Mark González, Hadwick, Haney, Harabedian, Hart, Hoover, Irwin, Jackson, Johnson, Kalra, Krell, Lee, Lowenthal, Macedo, McKinnor, Nguyen, Ortega, Pacheco, Papan, Patel, Patterson, Pellerin, Petrie-Norris, Quirk-Silva, Ramos, Ransom, Celeste Rodriguez, Michelle Rodriguez, Rogers, Blanca Rubio, Sanchez, Schiavo,

Schultz, Sharp-Collins, Solache, Soria, Stefani, Ta, Tangipa, Valencia, Wallis, Ward, Wicks, Wilson, Zbur, Rivas
NO VOTE RECORDED: Bains, Boerner, Lackey, Muratsuchi

Prepared by: Elisa Wynne / B. & F.R. / (916) 651-4103
7/8/26 11:35:27

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