
SENATE COMMITTEE ON APPROPRIATIONS

Senator Sabrina Cervantes, Chair

2025 - 2026 Regular Session

SB 881 (McNerney) - Income taxation: credits: voluntary contributions: food bank donations

Version: January 12, 2026

Urgency: No

Hearing Date: May 14, 2026

Policy Vote: REV. & TAX. 5 - 0

Mandate: No

Consultant: Robert Ingenito

Bill Summary: SB 881 would extend (1) the sunset date on the New Donated Fresh Fruit or Vegetables Credit, as specified, and (2) the repeal date for the Emergency Food for Families Voluntary Tax Contribution Fund to January 1, 2037.

******* ANALYSIS ADDENDUM – SUSPENSE FILE *******

**The following information is revised to reflect amendments
adopted by the committee on May 14, 2026**

Fiscal Impact: FTB estimates that this bill would result in General Fund revenue losses of \$400,000 in 2026-27, \$908,000 in 2027-28, and \$1.008 million in 2028-29. FTB's total administrative costs have yet to be identified.

Author Amendments: Add coauthors.

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