

**SHORT FORM ANALYSIS**

Author: Pavley, et al. Analyst: Scott McFarlane Bill Number: SB 324  
 Related Bills: See Prior Analysis Telephone 845-6075 Amended Date: April 15, 2015  
 Attorney: Bruce Langston Sponsor: \_\_\_\_\_

**SUBJECT:** The California Achieving a Better Life Experience (ABLE) Act

- Major Amendment                       Recommended Position of \_\_\_\_\_ still valid  
 Minor/Technical Amendments    Approved Position of \_\_\_\_\_ still valid

**SUMMARY**

This bill would establish a California ABLE program and would modify California income tax law to generally conform to the federal income tax treatment of ABLE accounts.

**ANALYSIS**

**Minor Amendments**

The April 15, 2015, amendments would add co-authors, make minor technical changes, and provide that notwithstanding any other law, moneys in an ABLE account, not to exceed \$100,000, would not count toward determining eligibility for Medi-Cal.

The remainder of the department’s analysis of this bill as introduced February 23, 2015, still applies.

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