



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: AB 1890

Amended: April 19, 2022

SUBJECT

COVID-19 Supplemental Paid Sick Leave (SPSL) Employer Tax Credit

- Technical Amendment

SUMMARY

This bill would, under the Personal Income Tax Law and the Corporation Tax Law, allow a tax credit to employers that paid COVID-19 SPSL.

ANALYSIS

The April 19, 2022, amendments modified the Revenue and Taxation Code section 41 performance indicators, extended the Franchise Tax Board reporting due date from January 10, 2024, to November 1, 2024, and made nonsubstantive technical changes. As a result, the implementation and technical considerations discussed in the department's analysis of the bill as introduced February 9, 2022, and amended March 10, 2022, (AB 1890 analysis) were resolved. Otherwise, the AB 1890 analysis continues to apply.

LEGISLATIVE CONTACT

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