



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

Author: Committee on Labor and Employment Sponsor:

Bill Number: AB 2955

Amended: June 15, 2022

SUBJECT

Worker Status: Commercial Fishing Industries

- Minor/Technical Amendment

SUMMARY

This bill would, under the Labor Code (LC), extend the worker classification exemption for commercial fisher working on an American vessel to January 1, 2026.

ANALYSIS

The June 15, 2022, amendments removed provisions under the LC related to minimum wage violations and replaced them with LC provisions extending the inoperative date for the exemption of the occupation of commercial fisher working on an American vessel from January 1, 2023, to January 1, 2026, from the application of the "ABC" test for the determination of employee or independent contractor status.

If enacted, the determination of whether a licensed commercial fisher working on an American vessel is an employee or independent contractor would continue to be based on the multi-factor test in *S.G. Borello & Sons, Inc. v. Dept. of Industrial Relations* (1989) 48 Cal.3rd 341 (*Borello*).

This bill would not make any changes under the Revenue and Taxation Code.

LEGISLATIVE CONTACT

FTBLegislativeServices@ftb.ca.gov