Short Form Analysis

Author: Nguyen  Sponsor:  Bill Number: AB 509
Introduced: February 9, 2021

SUBJECT: Conformity to Federal Child Tax Credit

- Minor/Technical Amendment

SUMMARY

This bill provides intent language for conformity to the expanded federal child tax credit and would make that credit refundable.

ANALYSIS

This bill is a spot bill that provides that it is the intent of the Legislature to enact legislation that would conform to President Biden’s proposal to increase and expand the federal child tax credit and to make that credit refundable. As a spot bill, this bill does not impact the department’s programs, operations, or state tax revenue.

LEGISLATIVE CONTACT

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