



STATE OF CALIFORNIA  
**Franchise Tax Board**

## Short Form Analysis

Author: Caballero and Limón, et al. Sponsor:

Bill Number: SB 1349

Amended: April 4, 2022

### SUBJECT

California Work Opportunity Credit

- Minor/Technical Amendment

### SUMMARY

This bill would, under the Personal Income Tax Law (PITL) and the Corporation Tax Law (CTL), provide a tax credit that is equal to either the lesser of the federal work opportunity credit or one thousand dollars (\$1,000) to qualified taxpayer(s) that claimed the federal work opportunity credit.

### ANALYSIS

The April 4, 2022, amendments made non-substantial technical changes. The amendments do not impact the department's programs and operations; as a result, the department's analysis of this bill as introduced February 18, 2022, and amended March 21, 2022, still applies.

### LEGISLATIVE CONTACT

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