



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: SB 1374

Amended: May 19, 2022

SUBJECT

Qualified Tuition Program Deduction

- Technical Amendment

SUMMARY

This bill would, under the Personal Income Tax Law (PITL), allow a qualified taxpayer a deduction from gross income for contributions made to a California qualified tuition program.

ANALYSIS

The May 19, 2022, amendment would require an annual appropriation by the Legislature with respect to this deduction. Although the amendment would make the deduction provided for in this bill contingent on annual approved funding, the department's analysis of this bill as amended April 18, 2022, still applies.

LEGISLATIVE CONTACT

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