Short Form Analysis

Author: Borgeas 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

FTBLegislativeServices@ftb.ca.gov