



STATE OF CALIFORNIA  
**Franchise Tax Board**

## Short Form Analysis

Author: Santiago, et al.

Sponsor:

Bill Number: AB 1128

Amended: April 12, 2023

### SUBJECT

Young Child Tax Credit: Qualifying Child

- Technical Amendment

### SUMMARY

This bill would, under the Personal Income Tax Law (PITL), expand the eligibility of the Young Child Tax Credit (YCTC) by changing the definition of a qualifying child to have the same meaning as under the California Earned Income Tax Credit (CalEITC).

### ANALYSIS

The April 12, 2023, amendments added coauthors, removed intent language related to subsequent legislation for advance and periodic payments for the CalEITC and the YCTC, and made a technical, nonsubstantive change.

The Franchise Tax Board's analysis of this bill, as introduced February 15, 2023, still applies.

### LEGISLATIVE CONTACT

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