

Short Form Analysis

Author: Garcia and Dodd Sponsor:

Bill Number: AB 1439

Amended: May 1, 2023

SUBJECT

Low-Income Housing Credit/Farmworker Housing

• Technical Amendment

SUMMARY

This bill, under the Insurance Code, the Personal Income Tax Law, and the Corporation Tax Law, would modify the Low-Income Housing Credit.

ANALYSIS

The May 1, 2023, amendments changed the California Tax Credit Allocation Committee's requirement to amend the scoring system regulations for farmworker housing to consider amending the regulations; and made one nonsubstantive correction.

The Franchise Tax Board's analysis of this bill as amended March 23, 2023, still applies.

LEGISLATIVE CONTACT

FTBLegislativeServices@ftb.ca.gov