



STATE OF CALIFORNIA  
**Franchise Tax Board**

## Short Form Analysis

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Sponsor:

Bill Number: SB 230

Amended: January 11, 2024

### SUBJECT

Health Savings Account Deduction Conformity

- Technical Amendment

### SUMMARY

This bill, under the Personal Income Tax Law and Corporation Tax Law, would allow the same deduction on a California personal income tax return for contributions to a Health Savings Account as is allowed on a federal individual income tax return for taxable years beginning on or after January 1, 2023, and before January 1, 2028.

### ANALYSIS

The January 11, 2024, amendments resolved one of the department's technical considerations to remove the reference to "Section 17651" and instead references "Section 17651 or 23731" for the imposition of tax on unrelated business income of charitable, etc. organizations.

The department's analysis of this bill as introduced January 23, 2023, and amended March 15, 2023, still applies.

### LEGISLATIVE CONTACT

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