



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: AB 1076

Amended: July 2, 2025

SUBJECT

California Achieving a Better Life Experience (CalABLE) Direct Deposits

- Technical Amendment

SUMMARY

The bill would, under the Revenue and Taxation Code, require the Franchise Tax Board (FTB) to revise individual and fiduciary tax form instructions to inform taxpayers they can request a direct deposit of a portion of an income tax refund into the California ABLE Program Trust beginning January 1, 2026.

ANALYSIS

The July 2, 2025, amendments modified provisions of the bill relating to the Welfare and Institutions Code. These amendments would not impact the FTB.

The FTB's analysis of the bill, as introduced on February 20, 2025, and amended on March 28 and May 23, 2025, still applies.

LEGISLATIVE CONTACT

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