



Bill Analysis

Author: Dixon

Sponsor:

Bill Number: AB 1170

Related Bills: See Legislative
History

Introduced: February 21, 2025

SUBJECT

Code Maintenance

SUMMARY

This bill would make numerous technical, nonsubstantive changes as a matter of code maintenance to various California codes, including the Revenue and Taxation Code (RTC).

This analysis only addresses the provisions of the bill that would impact the Franchise Tax Board (FTB).

RECOMMENDATION

No position—The three-member Franchise Tax Board has not formally voted or taken a position on this bill.

SUMMARY OF AMENDMENTS

Not applicable.

REASON FOR THE BILL

The reason for the bill is to make nonsubstantive changes to various California codes to clarify terminology, to provide a uniform style for drafting legislation, and to eliminate obsolete language.

ANALYSIS

This bill would do the following:

- Amend RTC section 17052.1 to make a formatting change relating to the young child tax credit.

Effective/Operative Date

This bill would become effective and operative on January 1, 2026, unless another act is chaptered in 2025, takes effect on or before January 1, 2026, and amends, adds, or repeals a provision that would be amended, added, or repealed by this bill, in which case, the changes made by the other act would prevail and nullify the changes made by this bill.

Federal/State Law

As sections of California law are amended, cross-references to sections in other parts of the law may not always be updated.

Incorrect nomenclature, cross-referencing, unclear terminology, and language that is inconsistent with the current style for drafting legislation can create confusion for taxpayers and FTB when applying state law.

Implementation Considerations

None noted.

Technical Considerations

None noted.

Policy Considerations

None noted.

LEGISLATIVE HISTORY

SB 1525 (Senate Committee on Judiciary, Chapter 80, Statutes of 2024), made numerous technical, nonsubstantive changes as a matter of code maintenance to various California codes, including the RTC.

AB 1754 (Senate Committee on Judiciary, Chapter 131, Statutes of 2023), made numerous technical, nonsubstantive changes as a matter of code maintenance to various California codes, including the RTC.

PROGRAM BACKGROUND

None noted.

OTHER STATES' INFORMATION

None noted.

FISCAL IMPACT

This bill would not significantly impact the FTB's costs.

ECONOMIC IMPACT

Revenue Estimate

This bill as introduced on February 21, 2025, would not impact state income or franchise tax revenue.

LEGAL IMPACT

None noted.

EQUITY IMPACT

None noted.

APPOINTMENTS

None noted.

SUPPORT/OPPOSITION

Assembly Judiciary Committee Report, dated March 21, 2025

Support:

Office of Legislative Counsel (sponsor)

Opposition:

None on file.

ARGUMENTS

None on file.

LEGISLATIVE CONTACT

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