



## Bill Analysis

Author: Dixon

Sponsor:

Bill Number: AB 1593

Related Bills: See Legislative  
History

Introduced: January 15, 2026

### SUBJECT

State Agencies Revenue Reporting

### SUMMARY

This bill, under the Government Code (GOV), would require a state agency that imposes a monetary charge to publish the associated revenue generated in a report on its internet website.

### 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 provide transparency on government operations by reporting revenue collected by state agencies.

### ANALYSIS

This bill, under the GOV, would require a state agency that imposes a monetary charge, including a regulatory fee or administrative penalty, to report on its internet website the revenue generated from those charges by category on or before January 1, 2028, and annually thereafter.

#### *Effective/Operative Date*

This bill would be effective and operative January 1, 2027.

*Federal/State Law**Federal Law*

No comparable provision in federal law.

*State Law*

Current state law, requires every state agency to prepare and maintain financial and accounting data for inclusion in the Governor's Budget, Budget Act and related documents. The data is also used by the CA State Controller's Office (SCO) for the preparation of the annual report due to the Governor which includes a statement of the funds of the state, its revenues, and the public expenditures using the preceding fiscal year. Additionally, the SCO uses the same information to complete a comprehensive annual financial report prepared strictly in accordance with "Generally Accepted Accounting Principles."

*Implementation Considerations*

The Franchise Tax Board (FTB) has identified the following implementation considerations and is available to work with the author's office to resolve these and other considerations that may be identified.

The bill uses undefined terms, e.g., "monetary charge, including a regulatory fee or administrative penalty" and "revenue generated." For example, it is unclear whether an installment plan fee or an administrative penalty collected as a result of an audit would be included as reportable under the provisions of this bill.

Additionally, the FTB administers many collection programs on behalf of other state agencies that may include fees and charges. FTB also administers tax programs that impose penalties. To ensure the bill can be implemented as intended by the author, for clarity, it is recommended that the author amend the bill to define these terms.

The bill is silent on the reporting period. It is recommended that the author specify the reporting period, for example, calendar year or fiscal year data.

*Technical Considerations*

None noted.

*Policy Considerations*

None noted.

## LEGISLATIVE HISTORY

AB 733 (Tangipa, 2025/2026), under the GOV, would require each state agency to submit a list of any required report that has not been provided to the Legislature by April 1 of each year. AB 733 did not pass out of the policy committee by the constitutional deadline.

SB 259 (Seyarto, et al., Chapter 148, Statutes of 2023), under the GOV, requires state agencies to post on their websites any report that they submit on or after January 1, 2024, to a committee of the Legislature.

## PROGRAM BACKGROUND

FTB administers two major tax programs, the Personal Income Tax and Corporation Income and Franchise Tax. In addition to tax programs, the FTB also administers non-tax programs and delinquent debt collection functions, including court-ordered debt fees, filing enforcement fee, original lien fee, collection cost fee, Out of State Collection (OSCAR) or vendor fee, Installment Agreement Fee, the Federal Treasury Offset Program (FTOP) fee, and Limited Liability Corporation (LLC) fees.

The FTB is required to provide data or various reports to the Department of Finance (DOF), the SCO, the Legislature and other state agencies. FTB provides DOF personal income and corporate tax and collection revenue reports on a monthly basis and the SCO year-end fund balance reports. This information is provided directly to the DOF and SCO, who are responsible for issuing budget documents and required reporting. In addition to this information, FTB publishes the Taxpayer Bill of Rights Annual Report, which serves as a transparency document between taxpayers and the FTB. The report updates the legislature on the FTB's efforts to protect taxpayer rights, improve administrative procedures, and enhance compliance. It identifies areas of noncompliance, reports revenue collected through the Accounts Receivable Management Program, outlines educational efforts, and summarizes public input from annual hearings.

The FTB also shares non-confidential tax information through the California Open Data Portal (Portal). This public data is presented in an easy to search and downloadable format. For the Portal, the FTB provides public access to its historical tax data to maintain transparency and promote research and includes tables, and data catalogs derived from the FTB's Annual Reports and the DOF Exhibits. The Annual Reports provide a summary of the FTB's major program activities and statistical profiles of California individual and business taxpayers. The DOF Exhibits are a semi-annual report produced by the FTB, analyzing current tax return data and payment trends in collaboration with DOF and the Legislative Analyst Office (LAO).

## **OTHER STATES' INFORMATION**

None noted.

## **FISCAL IMPACT**

FTB's costs to implement this bill have yet to be determined. As the bill moves through the legislative process, costs will be identified.

## **ECONOMIC IMPACT**

### *Revenue Estimate*

This bill, as introduced on January 15, 2026, does not impact the way income or franchise tax is calculated under the Revenue and Taxation Code.

## **LEGAL IMPACT**

None noted.

## **EQUITY IMPACT**

None noted.

## **APPOINTMENTS**

None noted.

## **SUPPORT/OPPOSITION**

To be determined.

## **ARGUMENTS**

To be determined.

## **LEGISLATIVE CONTACT**

[FTBLegislativeServices@ftb.ca.gov](mailto:FTBLegislativeServices@ftb.ca.gov)