



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

Author: McKinnor, et al.

Sponsor:

Bill Number: AB 2186

Amended: May 18, 2026

SUBJECT

Gross Income Exclusion for Reparations Benefits or Payments

- Technical Amendment

SUMMARY

This bill would, under the Personal Income Tax Law, for taxable years beginning on or after January 1, 2027, and before January 1, 2032, exclude from gross income any reparations benefit or payment.

ANALYSIS

The May 18, 2026, amendments renumbered the proposed provisions for the gross income exclusion in the Revenue and Taxation Code, added co-authors, and made a nonsubstantial technical change.

The Franchise Tax Board's analysis of this bill as amended March 16, 2026, still applies.

LEGISLATIVE CONTACT

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