



## Short Form Analysis

Author: Senate Committee on Housing  
Sponsor:

Bill Number: SB 1072

Amended: April 28, 2026

### SUBJECT

Low-Income Housing Credit (LIHC)

- Technical Amendment

### SUMMARY

This bill would, effective January 1, 2027, under the Personal Income Tax Law, Insurance Tax Law (ITL), and the Corporation Tax Law, modify the LIHC, and would also make several housing-related changes under the Government Code and the Health and Safety Code. The Franchise Tax Board's (FTB) analysis of the bill as amended on April 6, 2026, only addressed the provisions of the bill that would impact the FTB's programs or operations.

### ANALYSIS

The April 28, 2026, amendments made several technical changes and added automatic federal conformity with modification language to the LIHC. The April 28, 2026, amendments resolved all the implementation and technical considerations discussed in FTB's analysis of the bill as amended on April 6, 2026.

Note the FTB analysis included the technical consideration that the author should amend the "relating to clause" to ensure it correctly references the "relating to clause" in the Internal Revenue Code. While the April 28 amendments resolved FTB's technical consideration relating to this issue, for consistency and to avoid confusion, the author should also consider making the same amendment in the ITL.

Except for the resolved considerations, the FTB analysis of the bill as amended on April 6, 2026, still applies.

### LEGISLATIVE CONTACT

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