



Short Form Analysis

Author: Senate Committee on
Housing

Bill Number: SB 1072

Amended: August 21, 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, 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 analyses of the bill as amended on April 6, 2026, April 28, 2026, and June 03, 2026, only addressed the provisions of the bill that would impact the FTB's programs or operations.

ANALYSIS

The August 21, 2026, amendments made technical changes and added double jointing language with AB 2270 (Arambula et al. 2025/2026) regarding farmworker housing within the LIHC. The double-jointing provisions of this bill would only become operative if 1) both SB 1072 and AB 2270 are enacted and become effective by January 1, 2027, and this bill is operative first, 2) both bills amend the LIHC, and 3) this bill is enacted after AB 2270. If this happens, the nondouble-jointing provisions in sections 12, 13, and 14 would be operative until AB 2270 is operative, and then the double-jointing provisions in sections 12.5, 13.5, and 14.5 would be operative.

LEGISLATIVE CONTACT

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