



STATE OF CALIFORNIA  
**Franchise Tax Board**

## **No Analysis Required**

Author: Cortese

Sponsor:

Bill Number: SB 33

Amended: January 5, 2026

### **SUBJECT**

Public Contracts: Claim Resolution

- No analysis required – Not within our scope of responsibility.

### **SUMMARY**

This bill, under the Public Contract Code, for claims by a contractor in connection with a public works project, would remove the repeal date for the resolution process against a public entity.

### **ANALYSIS**

The bill as introduced on December 2, 2024, and as amended on March 10, 2025, would have, under the Welfare and Institutions Code (WIC), established the California Success, Opportunity, and Academic Resilience (SOAR) Guaranteed Income Program for public school pupils, and would have allowed, under the Personal Income Tax Law (PITL), a gross income exclusion to qualified taxpayers for amounts received as an award pursuant to the California SOAR Guaranteed Income Program. The January 5, 2026, amendments removed all provisions of the bill that would have amended the WIC and PITL.

As a result of the amendments, this bill no longer impacts the Franchise Tax Board (FTB). The FTB's analysis of the bill, as introduced on December 2, 2024, and as amended on March 10, 2025, no longer applies.

### **LEGISLATIVE CONTACT**

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