



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

Author: Cortese, et al.

Sponsor:

Bill Number: SB 33

Amended: March 10, 2025

SUBJECT

Homeless Pupils: California Success, Opportunity, and Academic Resilience (SOAR)
Guaranteed Income Program Payments – Gross income Exclusion

- Technical Amendment

SUMMARY

This bill would, under the Welfare and Institutions Code, establish the California SOAR Guaranteed Income Program for public school pupils.

This bill would, under the Personal Income Tax Law, provide that gross income does not include any amount received as an award pursuant to the California SOAR Guaranteed Income Program. Additionally, any amount received as an award pursuant to this program would not be considered earned income for purposes of eligibility for the California Earned Income Tax Credit, the Young Child Tax Credit, or the Foster Youth Tax Credit.

ANALYSIS

The March 10, 2025, amendments added coauthors and made a technical correction.

The Franchise Tax Board's analysis of this bill as introduced December 2, 2024, still applies, including the identified technical and policy considerations.

LEGISLATIVE CONTACT

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