



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

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Sponsor:

Bill Number: SB 353

Amended: June 16, 2025

SUBJECT

Extend the New Donated Fresh Fruits or Vegetables to a Food Bank Tax Credit

- Technical Amendment

SUMMARY

This bill would, under the Personal Income Tax Law and the Corporation Tax Law, extend the credit for agriculture product donations to food banks (New Donated Fresh Fruits and Vegetables Credit) for five years.

ANALYSIS

The June 16, 2025, amendments replaced the extension of the credit indefinitely to extending the sunset date for five years through taxable years beginning before January 1, 2032, extended the credit repeal date to December 1, 2032, and extended the Section 41 reporting requirements repeal date to December 1, 2035. With exception of the modified sunset and repeal dates, the Franchise Tax Board's analyses of this bill as introduced February 12, 2025, and amended May 6, 2025, still apply.

SUPPORT/OPPOSITION

The Assembly Revenue and Taxation Committee report, dated June 30, 2025, provided that the following organizations support the bill (350 Humboldt; Berkeley Food Network; California Association of Food Banks; California Farm Bureau Federation; Californians Against Waste; City of Woodland; Climate Reality Project - Silicon Valley Chapter; Community Action Partnership of Orange County; Ecology Center; Foodcycle; Franciscan Workers of Junipero Serra, DbA Dorothy's Place; Gaia; Howard Jarvis Taxpayers Association (HJTA); Los Angeles Regional Food Bank; Replate; Roots of Change; Salinas Valley Recycles; San Diego Food System Alliance; Santa Cruz Climate Action Network; Second Harvest Food Bank of Orange County; Second Harvest of Silicon Valley; Sierra Harvest; Sierra Orchards; and Stopwaste) with no organizations opposing the bill.

LEGISLATIVE CONTACT

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