



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

Author: Niello, et al.

Sponsor:

Bill Number: SB 657

Amended: April 29, 2025

SUBJECT

Long-Term Qualified Tuition Plan Gross Income Exclusion

- Technical Amendment

SUMMARY

This bill would exclude from gross income a distribution from a qualified tuition program to a Roth Individual Retirement Account.

ANALYSIS

The April 29, 2025, amendments added several coauthors, removed Revenue and Taxation Code section 41 detailed performance indicators, and provides that for the income exclusion there is no available data to collect or report.

The Franchise Tax Board's analysis of this bill as introduced February 20, 2025, still applies.

LEGISLATIVE CONTACT

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