



Short Form Analysis

Author: McNerney, et al.

Sponsor:

Bill Number: SB 881

Amended: May 14, 2026

SUBJECT

Credit for Donated Fresh Fruits or Vegetables; Voluntary Contributions for Emergency Food for Families

- Technical Amendment

SUMMARY

This bill would do the following:

Provision No. 1 - Credit for Donated Fresh Fruits or Vegetables:

This provision, under the Personal Income Tax Law and the Corporation Tax Law, would extend the sunset date for the credit for donated fresh fruits or vegetables five years to taxable years beginning before January 1, 2032, and the repeal date to December 1, 2032.

Provision No. 2 - Voluntary Contributions for Emergency Food for Families (Fund):

This provision would, under the Administration of Franchise and Income Tax Laws, extend the last year that the Fund would appear on the tax return from 2025 to the 2036 taxable year, subject to the estimated total contributions for the year meeting a minimum contribution amount.

ANALYSIS

The May 14th amendments added co-authors and made other non-substantive changes.

The Franchise Tax Board's analysis of this bill as introduced January 12, 2026, still applies, including the implementation consideration related to Provision 2.

LEGISLATIVE CONTACT

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