

Senate Committee on Governance & Finance
Senator Anna M. Caballero, Chair
State Capitol, Room 407
Sacramento, California 95814
(916) 651-4119

<http://sgf.senate.ca.gov>

TO: People Interested in Public Finance and Governance Legislation
FROM: Senator Anna M. Caballero, Chair
DATE: January 3, 2024
SUBJECT: Summary of significant legislation heard in 2023

Now that the legislative session has ended, I want you to know about some of the more interesting bills that the Senate Governance & Finance Committee reviewed during 2023. The following summary identifies and briefly describes the significant bills that the Committee has worked on this year. At the end of each description, the bill's status is indicated in *italics*.

If you want to read the Committee's bill analyses or get a copy of a bill listed below, please go to the Legislature's official website leginfo.legislature.ca.gov. You can also use that website to retrieve other bill analyses, official histories, voting records, and any veto messages.

The Senate Committee on Governance and Finance is responsible for hearing legislation pertaining to state and local government revenue mechanisms, taxes, local governance, and land use and development. The summary below groups bills by subject.

Brown Act

[SB 411 \(Portantino\)](#) authorizes a neighborhood council, as specified, to use alternate teleconferencing provisions to comply with the Ralph M. Brown Act (Brown Act) subject to certain requirements and procedures. *Signed—Chapter 605, Statutes of 2023.*

[SB 537 \(Becker\)](#) allows multi-jurisdictional, cross-county local agencies with appointed members to teleconference without meeting all of the teleconferencing requirements of the Brown Act. *Assembly Floor.*

[AB 1275 \(Arambula\)*](#) expands Brown Act teleconferencing flexibility for community college student organizations. *Gutted and amended to a different subject.*

Elections and Redistricting

[SB 52 \(Durazo\)](#) requires a charter city with a population of at least 2.5 million people, which has a city charter that does not establish an independent redistricting commission, to establish an independent redistricting commission to adjust the district boundaries for the city council. *Vetoed.*

[SB 314 \(Ashby\)](#) establishes a Citizens Redistricting Commission for Sacramento County. *Signed—Chapter 389, Statutes of 2023.*

[AB 34 \(Valencia\)](#) establishes a Citizens Redistricting Commission for Orange County. *Signed—Chapter 315, Statutes of 2023.*

[AB 764 \(Bryan\)](#) makes special districts, school districts, community college districts, and county boards of education subject to similar criteria and process requirements for setting electoral district boundaries that apply to counties and cities, and increases the public hearing and outreach requirements that apply to all local agencies when setting electoral district boundaries. *Signed—Chapter 343, Statutes of 2023.*

[AB 969 \(Pellerin\)](#) prohibits an elections official from performing a manual vote count in any contest in which there are more than 1,000 eligible registered voters unless certain conditions are met. This bill also prohibits a jurisdiction that administers elections from terminating a contract for an existing certified voting system until the jurisdiction has a plan to transition to a new voting system and a new contract is signed. *Signed—Chapter 300, Statutes of 2023.*

[AB 1248 \(Bryan\)](#) requires a county or city with more than 300,000 residents, or a school district or community college district with more than 500,000 residents, to establish an independent redistricting commission to set district boundaries after each federal decennial census. *Vetoed.*

Excise Taxes

[SB 5 \(Nguyen\)](#) caps motor vehicle fuel tax rate adjustments for inflation at up to 2%, effective on or after July 1, 2023. *Senate Governance and Finance.*

[SB 584 \(Limón\)](#) imposes a tax, on the occupancy of a short-term rental in this state at the rate of 15% of the short-term rental price, to be administered by the California Department of Tax and Fee Administration (CDTFA), and allocates the proceeds for the construction, acquisition and rehabilitation of laborforce housing. *Assembly Housing and Community Development.*

[AB 28 \(Gabriel\)](#) imposes an excise tax on licensed firearms dealers, firearms manufacturers, and ammunition vendors of 11% of the sales price of firearm, firearm precursor part, and ammunition sold in this state to fund programs that address the causes and harms of gun violence. *Signed—Chapter 231, Statutes of 2023.*

Land Use Planning & Development

[SB 4 \(Wiener\)](#) requires a housing development project to be a “use by right” on land owned by an independent institution of higher education or a religious institution. *Signed—Chapter 771, Statutes of 2023.*

[SB 423 \(Wiener\)](#) extends the sunset on SB 35 (Wiener, 2017), which requires local governments to ministerially approve housing projects consistent with all objective development standards, to January 1, 2036, requires the payment of prevailing wages and other labor-related requirements in place of a skilled and trained workforce for SB 35 projects of fewer than 85 feet above grade, and makes other changes. *Signed—Chapter 778, Statutes of 2023.*

[SB 450 \(Atkins\)](#) makes changes to the process established by SB 9 (Atkins, 2021) for the ministerial approval by a local agency of a duplex in a single-family zone and the lot split of a parcel zoned for residential use into two parcels to, among other things, deem approved an application for a duplex or lot split if the local agency does not approve or deny the application within 60 days and prohibit local agencies from imposing requirements on SB 9 projects that do not apply uniformly within the underlying zone. *Assembly Floor.*

[SB 571 \(Allen\)*](#) requires a new development in a high or very high fire hazard severity zone that would necessitate the evacuation of 40 or more vehicles at any given time to include an evacuation plan with specified contents when submitting an application. *Senate Governance and Finance Committee.*

[SB 586 \(Eggman\)](#) extends the date for the Mossdale Tract to reach the urban level of flood protection, as required under existing law, from 2028 to 2030. *Assembly Floor.*

[SB 634 \(Becker\)](#) establishes an “opportunity housing project,” as a use by-right in areas zoned for mixed use, and nonresidential zones permitting multifamily uses, medical use, or faith-based use, if the project meets certain requirements. *Senate Appropriations Committee.*

[SB 684 \(Caballero\)](#) requires local agencies to ministerially approve subdivision maps and development applications for specified projects in urban areas that include 10 or fewer housing units. *Signed—Chapter 783, Statutes of 2023.*

[SB 713 \(Padilla\)](#) clarifies that for purposes of state density bonus law, “development standards” means those adopted by the local government or enacted by the local government’s electorate exercising its local initiative or referendum power, whether that power is derived from the California Constitution, statute, or the charter or ordinances of the local government. *Signed—Chapter 784, Statutes of 2023.*

[AB 42 \(Ramos\)](#) prohibits, until January 1, 2027, a local agency from imposing or enforcing a requirement to provide fire sprinklers in temporary sleeping cabins for people experiencing or at risk of homelessness, if certain conditions are met. *Signed—Chapter 725, Statutes of 2023.*

[AB 281 \(Grayson\)](#) requires special districts to comply with specified timeframes, similar to those for cities and counties, when reviewing and approving postentitlement phase permit applications from housing developers. *Signed—Chapter 735, Statutes of 2023.*

[AB 821 \(Grayson\)](#) requires a local agency to approve developments that are consistent with its general plan but not the applicable zoning ordinance, or to make the zoning ordinance consistent with the general plan within 180 days. *Signed—Chapter 748, Statutes of 2023.*

[AB 894 \(Friedman\)](#) requires local agencies to allow developments to count underutilized and shared parking spaces toward a parking requirement imposed by the agency. *Signed—Chapter 749, Statutes of 2023.*

[AB 965 \(Juan Carrillo\)](#) establishes requirements for local governments to process substantially similar permits for broadband infrastructure submitted simultaneously in batches. *Signed—Chapter 553, Statutes of 2023.*

[AB 970 \(Luz Rivas\)](#) requires the California Department of Insurance, upon appropriation, to establish and administer the Climate and Sustainability Insurance and Risk Reduction Program, and requires specified areas in the state to develop pilot programs to reduce physical risks from flooding and extreme heat. *Vetoed.*

[AB 976 \(Ting\)](#) makes permanent the existing prohibition on local government's ability to require owner-occupancy on a parcel containing an Accessory Dwelling Unit. *Signed—Chapter 751, Statutes of 2023.*

[AB 1033 \(Ting\)](#) allows cities and counties that have a local accessory dwelling unit (ADU) ordinance to allow ADUs to be sold separately or conveyed from the primary residence. *Signed—Chapter 752, Statutes of 2023.*

[AB 1114 \(Haney\)](#) expands the types of post-entitlement permits subject to timelines for review and approval to include all building permits as specified, whether discretionary or nondiscretionary. *Signed—Chapter 753, Statutes of 2023.*

[AB 1176 \(Zbur\)](#) requires cities and counties to prepare and adopt an electrification plan or similar document to identify goals, objectives, policies, and feasible implementation measures to pursue building and vehicle electrification, as specified. *Senate Governance and Finance Committee.*

[AB 1218 \(Lowenthal\)](#) amends existing demolition protections for existing protected housing units that are proposed to be demolished for a housing development project under the Housing Crisis Act to, among other things, move the demolition protections to a new stand-alone article and apply the demolition protections to all development projects, with specified exceptions. *Signed—Chapter 754, Statutes of 2023.*

[AB 1287 \(Alvarez\)](#) requires a city, county, or city and county to grant additional density and concessions and incentives if an applicant agrees to include additional low- or moderate-income units on top of the maximum amount of units for lower, very-low, or moderate-income units, and provides that, per AB 440, Wicks, which was held on the Senate Floor, the base density for a development requesting a density bonus is the greatest allowable density in the zoning ordinance, specific plan, or the land use element of the general plan. *Signed—Chapter 755, Statutes of 2023.*

[AB 1308 \(Quirk-Silva\)](#) bill prohibits a public agency from increasing the minimum parking requirement that applies to a single-family residence as a condition of approval of a project to remodel, renovate, or add to a single-family residence. *Signed—Chapter 756, Statutes of 2023.*

[AB 1332 \(Juan Carrillo\)](#) requires local agencies to create a program for the pre-approval of standardized plans for accessory dwelling units. *Signed—Chapter 759, Statutes of 2023.*

[AB 1490 \(Lee\)](#) authorizes an extremely affordable adaptive reuse housing development project on an infill parcel to be an allowable use, regardless of the general plan, specific plan, zoning ordinance or regulation, as specified. *Signed—Chapter 764, Statutes of 2023.*

Local Agency Formation Commissions (LAFCOs) & Boundary Changes

[AB 399 \(Boerner\)](#) enacts the Water Ratepayers Protections Act of 2023, which requires a member agency to receive majority voter approval of its electorate, and the entire county water authority's electorate, before it can detach from a county water authority. *Signed—Chapter 802, Statutes of 2023.*

[AB 918 \(Garcia\)](#) creates the Imperial Valley Healthcare District to provide healthcare services across Imperial County, gives the district various powers and responsibilities, and dissolves Pioneers and Heffernan Memorial Healthcare Districts. *Signed—Chapter 549, Statutes of 2023.*

Local Powers & Governance

[SB 7 \(Blakespear\)](#) enacts the Homeless Housing Obligation Act, which requires cities and counties to provide housing to individuals experiencing homelessness. *Senate Appropriations Committee.*

[SB 20 \(Rubio\)](#) allows cities to create housing trust joint powers authorities without special legislation. *Signed—Chapter 147, Statutes of 2023.*

[SB 329 \(Dodd\)](#) allows general law cities to enact an ordinance to increase city council compensation to account for inflation since the last update in 1984 as specified. *Signed—Chapter 27, Statutes of 2023.*

[SB 367 \(Seyarto\)](#) expands the Farm and Ranch Solid Waste Cleanup and Abatement Grant Program administered by the Department of Resources Recycling and Recovery (CalRecycle) to include state and federal public lands that are not used for farm or ranch purposes. *Assembly Appropriations.*

[SB 396 \(Wahab\)*](#) requires, prior to commencing any local agency-led excavation projects, a city, county, or city and county to notify interested parties of the project on its website to encourage collaborative installations of important utilities and infrastructure, as specified. *Senate Governance and Finance Committee.*

[SB 440 \(Skinner\)](#) authorizes two or more local governments to establish a regional housing authority (Authority) for purposes of raising, administering, and allocating funding and providing technical assistance at a regional level for affordable housing development, as specified. *Assembly Appropriations Committee.*

[SB 458 \(Gonzalez\)*](#) requires local agencies to publish a database of their contracts online. *Senate Governance and Finance Committee.*

[SB 563 \(Archuleta\)](#) designates air pollution control districts and air quality management districts (air districts) as special districts for purposes of eligibility requirements for receiving state funds or funds distributed by the state, as specified. *Senate Appropriations Committee.*

[SB 654 \(Jones\)](#) clarifies existing law that limits aviation-related leases between a local agency and a leaseholder to 50 years. *Signed—Chapter 155, Statutes of 2023.*

[SB 676 \(Allen\)](#) specifies that cities or counties may not prohibit the installation of drought-tolerant landscaping using living plant material on residential property, and repeals existing provisions regarding the ability of cities or counties to prohibit or restrict the installation of synthetic grass or artificial turf on residential property. *Signed—Chapter 498, Statutes of 2023.*

[SB 706 \(Caballero\)](#) expands local agency progressive design-build authority to any type of project, not just water projects. *Signed—Chapter 500, Statutes of 2023.*

[SB 751 \(Padilla\)](#) prohibits franchise agreements entered into or substantially amended by a city or county on or after January 1, 2024, from containing a force majeure provision that excuses the service provider from complying with the agreement in the event of a work stoppage associated with a labor dispute, and requires agreements to include certain provisions in the event of a labor dispute. *Vetoed.*

[SB 769 \(Gonzalez\)](#) requires specified local officials to receive two hours of fiscal and financial training at least once every two years. *Assembly Appropriations Committee.*

[SB 778 \(Ochoa Bogh\)](#) revises provisions in the Dig Safe Act related to operator and excavator responsibilities when preparing for, and conducting excavations. *Assembly Utilities and Energy Committee.*

[SB 825 \(Limon\)](#) makes certain regional transportation planning entities eligible for broadband infrastructure grant funding from the California Public Utilities Commission. *Signed—Chapter 186, Statutes of 2023.*

[AB 233 \(Wilson\)](#) allows local agencies to adopt an ordinance to require animal owners to clean up after the animal should it defecate on public property, and states its provisions are declaratory of existing law. *Senate Floor.*

[AB 400 \(Blanca Rubio\)](#) extends the sunset date for specified local agencies to use design-build, from January 1, 2025, to January 1, 2031. *Signed—Chapter 201, Statutes of 2023.*

[AB 436 \(Alvarez\)](#) removes the authorization for a local authority to regulate cruising and repeals the prohibition on cruising. *Signed—Chapter 803, Statutes of 2023.*

[AB 557 \(Hart\)](#) eliminates the sunset date for allowing local agencies to use teleconferencing without complying with specified teleconferencing requirements during a proclaimed state of emergency. *Signed—Chapter 534, Statutes of 2023.*

[AB 592 \(Wilson\)](#) allows three counties to adopt ordinances to require nonfranchise solid waste haulers to obtain a permit to carry waste on public roads in unincorporated areas of the county. *Signed—Chapter 202, Statutes of 2023.*

[AB 733 \(Fong\)](#) prohibits, beginning January 1, 2025, governmental agencies within the state from selling firearms, ammunition or body armor, except as specified. *Vetoed.*

[AB 783 \(Ting\)](#) requires cities and counties to provide written notice to business license applicants that single-user toilet facilities must be identified as all-gender toilet facilities. *Signed—Chapter 223, Statutes of 2023.*

[AB 892 \(Bains\)](#) subjects all entities controlled, owned, administered, or funded by the Kern County Hospital Authority to the Meyers-Milias-Brown Act, the Ralph M. Brown Act, and the California Public Records Act. *Senate Floor.*

[AB 910 \(Wilson\)](#) revises the qualifications for the office of county auditor, and makes changes to elections law regarding documents required for a person to become a legally qualified candidate for specified offices and have their name printed on the ballot for a direct primary. *Signed—Chapter 669, Statutes of 2023.*

[AB 1025 \(Dixon\)](#) allows elected treasurer-tax collectors to require the board of supervisors to contract with outside legal counsel upon request if there is a conflict of interest on the part of the county counsel or district attorney. *Signed—Chapter 823, Statutes of 2023.*

[AB 1046 \(Lowenthal\)](#) updates and clarifies some of the exemptions in the Alquist-Priolo Earthquake Fault Zoning Act. *Signed—Chapter 825, Statutes of 2023.*

[AB 1168 \(Bennett\)](#) allows the City of Oxnard the right to administer prehospital emergency medical services (EMS), as specified. *Senate Floor.*

[AB 1291 \(McCarty\)](#) requires municipalities to annually post on its website law enforcement settlements and judgments of fifty thousand dollars (\$50,000) or more during the previous year, resulting from allegations of improper police conduct, as specified. *Gutted and amended to a different subject.*

[AB 1297 \(Quirk-Silva\)](#) requires local governments to create public restroom inventories and submit them to the Department of Public Health, which in turn must compile the information and report it to the Legislature. *Senate Appropriations.*

[AB 1423 \(Schiavo\)](#) prohibits, commencing January 1, 2026, a public entity or educational institution, as specified, from purchasing or installing a covered surface that contains intentionally added per- and polyfluoroalkyl substances (PFAS) or PFAS, as specified, and prohibits a person or entity from manufacturing, distributing, selling, or offering for sale in the state any covered surface meeting these PFAS criteria. *Vetoed.*

[AB 1469 \(Kalra\)](#) allows the Santa Clara Valley Water District to assist unsheltered people living along streams, riparian corridors, or otherwise within the district's jurisdiction in consultation with a city or the County of Santa Clara. *Signed—Chapter 729, Statutes of 2023.*

[AB 1563 \(Bennett\)*](#) prohibits permitting agencies from approving permits for certain new groundwater wells or altering certain existing well permits in a critically over-drafted basin subject to the Sustainable Groundwater Management Act unless certain conditions are met. *Senate Governance and Finance Committee.*

[AB 1607 \(Wendy Carrillo\)](#) allows the Los Angeles County Affordable Housing Solutions Agency to pass a tax measure and transfer revenue to Los Angeles County for homelessness services. *Signed—Chapter 730, Statutes of 2023.*

[AB 1637 \(Irwin\)](#) requires cities and counties to transition to a “.gov” top-level domain or a “.ca.gov” second-level domain and ensure public employee e-mail addresses are updated accordingly. *Signed—Chapter 586, Statutes of 2023.*

[AB 1638 \(Mike Fong\)](#) requires, commencing January 1, 2025, local agencies, in the event of an emergency in the jurisdiction of the agency, to provide information related to the emergency in all languages spoken jointly by five percent or more of the population whenever those same people also speak English less than very well and requires the Office of Planning and Research to oversee compliance with the requirements by surveying local agencies every three years and reporting their findings to the Legislature. *Signed—Chapter 587, Statutes of 2023.*

[AB 1713 \(Gipson\)](#) requires local agencies receiving federal funds subject to an expiration date to report to their legislative bodies with a summary of expenditures to date and a plan to expend remaining funds. *Senate Appropriations Committee.*

Local Tax and Fee Authority

[SB 335 \(Cortese\)](#) allows the Santa Clara County Board of Supervisors to propose a district tax of up to 0.625% in Santa Clara County that exceeds the 2% cap; shifts the authority to impose a district tax for countywide transportation purposes in Ventura County that exceeds the 2% cap from the Ventura County Transportation Commission to the County. *Signed—Chapter 391, Statutes of 2023.*

[SB 512 \(Bradford\)](#) amends the Sales and Use Tax Law to exclude both the state cannabis excise tax and any local taxes imposed on cannabis licensees from the sales tax base; excludes the amount of any cannabis excise tax or sales and use tax from the definition of gross receipts for purposes of a local tax or fee imposed on a cannabis retailer. *Assembly Revenue and Taxation.*

[SB 532 \(Wiener\)](#) exempts fiscal disclosure requirements for local tiered-tax and bond measures from the 75-word cap on local ballot labels. *Gutted and amended to a different subject.*

[SB 701 \(Hurtado\)](#) makes three changes to the authority for a board of supervisors to impose a registration requirement and annual fee schedule on fruit and vegetable wholesalers. *Signed—Chapter 409, Statutes of 2023.*

[SB 798 \(Glazer\)](#) requires the tax rate statement included in the ballot materials for local bond measures to express the tax rate per \$100,000 instead of per \$100 of assessed value. *Signed—Chapter 720, Statutes of 2023.*

[SB 862 \(Laird\)](#) allows the Santa Cruz Metropolitan Transportation Authority's board to place a measure before its voters authorizing a district tax above the 2% cap. *Signed—Chapter 296, Statutes of 2023.*

[AB 1132 \(Friedman\)](#) extends the sunset for the cap on permit fees to install a residential and commercial solar energy system from January 1, 2025, to January 1, 2034. *Signed—Chapter 357, Statutes of 2023.*

[AB 1256 \(Wood\)](#) allows the Humboldt County Board of Supervisors to impose a transactions and use tax that exceeds the 2% countywide cap. *Signed—Chapter 572, Statutes of 2023.*

[AB 1385 \(E. Garcia\)](#) increases from 1% to 1.5% the maximum district tax that can be imposed by the Riverside County Transportation Commission. *Signed—Chapter 578, Statutes of 2023.*

[AB 1679 \(Santiago\)](#) allows Los Angeles County to impose a district tax up to 0.5% that exceeds the 2% cap if the county adopts an ordinance proposing the tax by any applicable voting approval requirement, including by citizen’s initiative, voters approve it, and it replaces the tax currently imposed by Measure H in Los Angeles County. *Signed—Chapter 731, Statutes of 2023.*

[AB 1684 \(Maienschein\)](#) allows local governments to immediately impose administrative fines or penalties for all unlicensed commercial cannabis activity, not just cannabis cultivation activity. *Signed—Chapter 477, Statutes of 2023.*

[ACA 1 \(Aguiar-Curry\)*](#), if approved by voters, allows a city, county, or special district, with 55% voter approval, to incur bonded indebtedness or impose specified special taxes to fund projects for affordable housing, permanent supportive housing, or public infrastructure, as specified. *Chapter 173, Statutes of 2023.*

[ACA 13 \(Ward\)*](#), if approved by voters, requires an initiative constitutional amendment to comply with any increased voter approval threshold that it seeks to impose on future ballot measures. This measure also enshrines in the state constitution the ability of local governments to submit advisory questions to voters. *Chapter 176, Statutes of 2023.*

Property Taxes

[SB 82 \(Seyarto\)](#) requires a county assessor to accept an electronically-generated letter of service-connected disability in lieu of an original letter of service-connected disability. *Signed—Chapter 733, Statutes of 2023.*

[SB 419 \(Roth\)](#) extends the current personal property tax exemption for property used in space flight for ten years. *Signed—Chapter 713, Statutes of 2023.*

[SB 520 \(Seyarto\)](#) ensures that the homeowners’ exemption from property tax continues to apply if the taxpayer is not occupying their home because they are confined to a hospital or other care facility. *Signed—Chapter 781, Statutes of 2023.*

[SB 588 \(Allen\)](#) provides that the \$20 million cap in value for the welfare exemption from property tax claimed by owners of property used for non-publicly financed affordable rental housing does not apply under specified circumstances. *Assembly Revenue and Taxation.*

[SB 726 \(Archuleta\)](#) increases the disabled veterans’ exemption to \$863,790, and indexes the increased amount for inflation, for lien dates between January 1, 2024, and January 1, 2034. *Assembly Military And Veterans Affairs.*

[SB 734 \(Rubio\)](#) codifies Board of Equalization (BOE) legal guidance regarding application of possessory interest taxes on low-income households in publicly-owned housing. *Signed—Chapter 785, Statutes of 2023.*

[SB 871 \(Archuleta\)](#) implements SCA 6 to amend the homeowners' exemption from property tax to allow a property that receives the homeowners' exemption to also receive the disabled veterans' or veterans' exemptions. *Assembly Desk.*

[SB 890 \(GOV. & F.\)](#) makes conforming changes to three sections of the Revenue and Taxation Code to update cross references to reflect the enactment of SB 539 (Hertzberg, 2021). *Signed—Chapter 312, Statutes of 2023.*

[SCA 4 \(Seyarto\)](#) reinstates change in ownership exclusions for intergenerational transfers that were limited or repealed by Proposition 19 (2020). *Signed—Chapter 312, Statutes of 2025.*

[SCA 6 \(Archuleta\)](#) amends the California Constitution to allow additional property tax benefits for taxpayers eligible for the disabled veterans' or veterans' exemptions from property tax. *Assembly Desk.*

[AB 84 \(Ward\)](#) expands the low-income housing welfare property tax exemption by authorizing 501(c)(3) bonds as an eligible form of financing, and permits a unit in a development that is not financed with low-income housing tax credits (LIHTCs) to remain eligible for the exemption if the tenant's income rises to no more than 100% of the area median income. *Signed—Chapter 734, Statutes of 2023.*

[AB 265 \(Boerner\)](#) requires the Controller to transfer money from the General Fund each year to ensure a \$15 million minimum balance in the Property Tax Postponement Fund. *Vetoed.*

[AB 430 \(Bennett\)](#) alters the definition of "Community Land Trust" for property tax purposes; adds references to the definition in other areas of law. *Senate Appropriations.*

[AB 556 \(Gallagher\)](#) extends the deadline for taxpayers affected by the 2018 Camp Fire to transfer base year values to replacement property by three years. *Signed—Chapter 443, Statutes of 2023.*

[AB 1093 \(Jim Patterson\)](#) changes to the current procedures to obtain a tax clearance certificate from a tax collector when transferring ownership of a mobilehome. *Senate Appropriations.*

[AB 1361 \(Hoover\)](#) states assessors may provide a written or electronic determination of preliminary eligibility for a disabled veterans' exemption. *Signed—Chapter 473, Statutes of 2023.*

[AB 1500 \(Irwin\)](#) extends by three years the deadline for a taxpayer to maintain their previous base year value when reconstructing if the property was substantially damaged or destroyed in the 2018 Camp or Woolsey Fires. *Signed—Chapter 583, Statutes of 2023.*

[AB 1528 \(Gipson\)](#) clarifies that the property and bonds of a housing authority are exempt from taxation, and states the exemption applies to property held by a nonprofit public benefit corporation that is controlled by a housing authority. *Signed—Chapter 766, Statutes of 2023.*

Redevelopment & Infrastructure Financing

[SB 593 \(Wiener\)](#) allows San Francisco’s redevelopment successor agency to finance certain affordable housing projects using the successor agency’s property tax revenue. *Signed—Chapter 782, Statutes of 2023.*

[AB 444 \(Addis\)](#) requires the Governor’s Office of Planning and Research (OPR), upon appropriation of funds by the Legislature, to develop and implement the California Defense Community Infrastructure Program (CDCIP) to provide grants and technical assistance to local agencies for matching funds and other costs related to community improvements supportive of a military institution, as specified. *Senate Appropriations Committee.*

[AB 516 \(Ramos\)](#) requires local agencies to provide more information in their Mitigation Fee Act reports, including reasons why construction on improvements for which fees have been collected has not begun by the designated estimated date. *Signed—Chapter 741, Statutes of 2023.*

[AB 759 \(Grayson\)](#) allows a sanitary district board to delegate authority for paying bills to the district treasurer. *Signed—Chapter 19, Statutes of 2023.*

[AB 972 \(Maienschein\)](#) requires the Governor’s Office of Planning and Research (OPR) to convene a specified statewide, cross-agency Local Assistance and Grant Program Streamlining Workgroup by January 1, 2025 to centralize local assistance and develop a coordinated system to manage available state and federal funding, as specified. The workgroup must submit a report of findings, plans, and recommendations to the Legislature and Department of Finance by June 30, 2026. *Senate Appropriations Committee.*

[AB 1259 \(Soria\)](#) allows the City of Merced to form or participate in an enhanced infrastructure financing district (EIFD) if it meets specified conditions. *Signed—Chapter 678, Statutes of 2023.*

[AB 1270 \(Dixon\)](#) requires the Orange County Auditor Controller, upon receipt of the final resolution of dissolution for the Orange County successor agency, to allocate property tax revenues attributable to the El Toro Project Area to the Lake Forest successor agency. *Signed—Chapter 301, Statutes of 2023.*

[AB 1319 \(Wicks\)](#) makes numerous changes to the San Francisco Bay Area Regional Housing Finance Act. *Signed—Chapter 758, Statutes of 2023.*

Sales & Use Taxes

[SB 96 \(Portantino\)](#) establishes the Historic Venue Restoration and Resiliency Act, which requires retailers filing a sales tax return with the CDTFA to segregate taxable sales of a

confirmed historic venue on the day of a qualified event; directs CDTFA to report the amount of total gross receipts segregated on such returns to the Department of Finance, and provides that an amount equal to 5% of the above-described amount must be included in the next annual Governor's Budget for deposit into the Historic Venue Restoration and Resiliency Fund. *Signed—Chapter 595, Statutes of 2023.*

[SB 243 \(Seyarto\)](#) enacts a state General Fund-only sales and use tax exemption for the purchase of a gun safety system, as defined. *Senate Governance and Finance.*

[SB 512 \(Bradford\)](#) amends the the Sales and Use Tax Law to exclude both the state cannabis excise tax and any local taxes imposed on cannabis licensees from the sales tax base; excludes the amount of any cannabis excise tax or sales and use tax from the definition of gross receipts for purposes of a local tax or fee imposed on a cannabis retailer. *Assembly Revenue and Taxation.*

[AB 314 \(Jim Patterson\)](#) extends and expands modifications made to the sales and use tax exemption for trailers and semitrailers used in interstate commerce. *Signed—Chapter 427, Statutes of 2023.*

[AB 543 \(Gipson\)](#) extends the sunset on the sales tax exemption for specified fuel and petroleum product sales to water carriers for five years. *Signed—Chapter 442, Statutes of 2023.*

[AB 1097 \(L. Rivas\)](#) changes the threshold for requiring a person to register for the Qualified Purchaser Program from \$100,000 in annual gross receipts to anyone with over \$10,000 in purchases subject to the use tax not paid to a retailer. *Signed—Chapter 355, Statutes of 2023.*

[AB 1203 \(Bains\)](#) exempts breast pumps, breast pump collection and storage supplies, breast pump kits, and breast pads from the state and local sales and use tax for five years. *Signed—Chapter 833, Statutes of 2023.*

State Bonds & Indebtedness

[SB 28 \(Glazer\)](#) enacts the Public Preschool, K–12, and College Health and Safety Bond Act of 2024, which among other provisions, proposes a \$15.5 billion GO bond before voters at the March 2024 statewide primary election to finance the construction and modernization of public preschool, K-12, California Community College, University of California, and California State University facilities. *Assembly Appropriations.*

[SB 638 \(Eggman\)](#) enacts the Climate Resiliency and Flood Control Bond Act of 2024, which proposes a \$6 billion GO bond at the November 2024 statewide general election to finance flood control efforts. *Assembly Water, Parks, and Wildlife.*

[SB 834 \(Portantino\)](#) enacts the California Family Home Construction and Homeownership Bond Act of 2023, which proposes a \$25 billion GO bond at the next statewide general election to fund home ownership and construction programs, among other changes. *Assembly Housing and Community Development.*

[SB 867 \(Allen\)](#) enacts the Drought, Flood, and Water Resilience, Wildfire, and Forest Resilience, Coastal Resilience, Extreme Heat Mitigation, Biodiversity, and Nature-Based Climate Solutions, Climate Smart Agriculture, Park Creation and Outdoor Access, and Clean Energy Bond Act of 2024, which proposes \$15.5 billion GO bond at the March 2024 statewide primary election to fund drought, wildfire, and other climate resilience projects, among others. *Assembly Natural Resources*.

[AB 247 \(Muratsuchi\)](#) enacts the Transitional Kindergarten through Community College Public Education Facilities Bond Act of 2024, which proposes a \$14 billion General Obligation (GO) bond at an unspecified election in 2024 to finance transitional kindergarten through 12th grade and community college facilities, and makes several changes to the School Facilities Program. *Senate Appropriations*.

[AB 305 \(Villapudua\)*](#) enacts the California Flood Protection Bond Act of 2024, which proposes a \$4.5 billion GO bond at the November 2024 statewide general election to fund flood control projects. *Senate Natural Resources Committee*.

[AB 408 \(Wilson\)](#) enacts the Climate-resilient Farms, Sustainable Healthy Food Access, and Farmworker Protection Bond Act of 2024, which proposes a \$3.65 billion GO bond at the November 2024 statewide general election to pay for agricultural, food, farmworker, and climate projects. *Senate Appropriations*.

[AB 531 \(Irwin\)](#) enacts the Behavioral Health Infrastructure Bond Act of 2023, which among other provisions, proposes a \$6.38 billion GO Bond at the March 2024 statewide primary election to fund facilities that provide homelessness and mental health treatment as well as permanent supportive housing. *Signed – Chapter 789, Statutes of 2023*.

[AB 1510 \(Jones-Sawyer\)](#) enacts the Fighting Fentanyl Bond Act of 2024, which proposes a GO bond of an unspecified amount at the November 2024 statewide general election to fund substance use treatment, harm reduction programs, supportive services for students, programs targeting drug trafficking, substance use treatment programs in prisons and juvenile facilities, and recovery housing and transitional housing for previously incarcerated individuals. *Senate Governance and Finance*.

[AB 1567 \(E. Garcia\)*](#) enacts the Safe Drinking Water, Wildfire Prevention, Drought Preparation, Flood Protection, Extreme Heat Mitigation, Clean Energy, and Workforce Development Bond Act of 2024, which proposes a \$15.995 billion GO Bond at the March 2024 statewide primary election to finance projects for drought, wildfire, flood, and other climate resilience projects, among other purposes. *Senate Natural Resources and Water*.

[AB 1657 \(Wicks\)](#) enacts the Affordable Housing Bond Act of 2024, which proposes a \$10 billion GO bond at the March 2024 statewide primary election to finance specified affordable housing and homeownership programs. *Senate Appropriations*.

State Personal & Corporate Income Taxes

[SB 1 \(Glazer\)](#) provides an income exclusion for student loan debt forgiven under the American Rescue Plan Act of 2021. *Senate Appropriations.*

[SB 131 \(Committee on Budget and Fiscal Review\)*](#) implements the Budget Act including to add to the list of taxpayers against whom the Controller cannot offset delinquent amounts from their tax refunds those taxpayers claiming the Foster Youth Tax Credit (FYTC); exempt taxpayers in specified industries from some requirements necessary to claim the New Employment Credit; require income from an Incomplete Gift Nongrantor Trust to be included in the grantor's taxable income; exclude from taxable income amounts paid in connection with the Kincade and Zogg Fire settlements; expand data sharing between state agencies to help inform taxpayers regarding voluntary tax preparation and Cal-File, the state's free online tax filing program; and require employers to notify employees of their potential eligibility for the federal Earned Income Tax Credit (EITC) and the state EITC, Young Child Tax Credit (YCTC), FYTC, and voluntary tax preparation and Cal-File. *Signed—Chapter 55, Statutes of 2023.*

[SB 132 \(Committee on Budget and Fiscal Review\)*](#) implements the Budget Act to extend the authority for the California Film Commission to allocate, and for qualified taxpayers to claim, the California Motion Picture and Television Production Credit for an additional five years, starting in 2025-26, authorized at \$330 million per year. The measure also allows taxpayers claiming the credit to make a one-time irrevocable election to be paid a refund at a discounted rate over 5 years. *Signed—Chapter 56, Statutes of 2023.*

[SB 221 \(Seyarto\)](#) authorizes a credit against Personal Income and Corporation Taxes for landlords that provide below market rent to a non-profit that provides housing for domestic violence survivors. *Senate Appropriations.*

[SB 230 \(Seyarto\)](#) allows the same deduction on a California personal income tax return for contributions to a Health Savings Account as a federal individual income tax return. *Senate Governance and Finance.*

[SB 262 \(Hurtado\)](#) establishes the California Farmworkers Drought and Flood Resilience Pilot Project in the California Department of Social Services, and enacts a personal income tax exclusion for payments made to eligible individuals under the program. *Senate Appropriations.*

[SB 264 \(Niello\)](#) extends the sunset for taxpayers to deduct disaster losses for five years. *Signed—Chapter 285, Statutes of 2023.*

[SB 370 \(McGuire\)](#) excludes settlement payments made in connection with the 2019 Kincade Fire from taxable income. *Assembly Revenue and Taxation.*

[SB 454 \(Ochoa Bogh\)](#) modifies California law to conform to federal retirement account catch-up limitations. *Senate Appropriations.*

[SB 471 \(Padilla\)](#) authorizes a hiring credit against Personal Income and Corporation Taxes for employers involved in lithium extraction and battery manufacturing. *Senate Appropriations.*

[SB 533 \(Limón\)](#) authorizes two credits against Personal Income and Corporation Taxes for costs incurred by employers to build childcare centers or contribute to specialized care for dependents of employees. *Senate Appropriations.*

[SB 542 \(Dahle\)](#) excludes settlement payments made in connection with the 2020 Zogg Fire from taxable income. *Assembly Appropriations.*

[AB 111 \(Committee on Budget\)*](#) clarifies that there is no state tax liability from certain higher education loan and fee relief given to Californians as part of the COVID-19 emergency. *Signed—Chapter 5, Statutes of 2023.*

[AB 46 \(Ramos\)](#) enacts the Military Services Retirement and Surviving Spouse Benefit Payment Act, which excludes two forms of military retirement income from taxable income. *Senate Appropriations.*

[AB 52 \(Grayson\)](#) enacts Personal Income and Corporation Taxes equal to the amount of sales and use tax paid on the purchase of qualifying manufacturing equipment. *Senate Appropriations.*

[AB 339 \(Irwin\)](#) conforms state law to the recent change made to Achieving a Better Life Experience Act accounts in the federal Consolidated Appropriations Act. *Signed—Chapter 324, Statutes of 2023.*

State Tax Administration

[SB 388 \(Archuleta\)](#) requires any information contained in a beer manufacturer's alcoholic beverage tax returns and accompanying schedules to be made public upon request, including the names and addresses of taxpayers filing a beer manufacturer return. *Signed—Chapter 214, Statutes of 2023.*

[SB 516 \(Skinner\)](#) enacts the Franchise Tax Board (FTB) Debtor Bill of Rights, which modifies several provisions related to FTB's collection of debts and levies of property. *Gutted and amended to a different subject.*

[SB 565 \(Caballero\)](#) requires the FTB to provide a free tax return preparation program to qualified individuals. *Vetoed.*

[SB 569 \(Glazer\)](#) increases the amount of the renter's credit annually for inflation, and makes the credit refundable upon appropriation. *Gutted and amended to a different subject.*

[SB 797 \(Padilla\)](#) creates the Lithium Extraction Tax Citizens Oversight Committee. *Signed—Chapter 506, Statutes of 2023.*

[SB 889 \(GOV. & F.\)](#) makes several changes to improve tax administration suggested by CDTFA and BOE. *Signed—Chapter 511, Statutes of 2023.*

[AB 346 \(Quirk-Silva\)](#) allows the California Tax Credit Allocation Committee to allocate expanded state LIHTCs to 9% projects under specified circumstances; makes several changes to LIHTC mechanics; and allows the California Debt Limit Allocation Committee to issue regulations without complying with Administrative Procedures Act procedural requirements. *Signed—Chapter 739, Statutes of 2023.*

[AB 511 \(Dixon\)](#) establishes the California ALS Research Network Voluntary Contribution Fund and provides for its appearance on the personal income tax return. *Signed—Chapter 265, Statutes of 2023.*

[AB 559 \(Boerner\)](#) extends the sunset date for the California Senior Citizen Advocacy Voluntary Tax Contribution Fund to 2030. *Signed—Chapter 89, Statutes of 2023.*

[AB 935 \(Connolly\)](#) provides that violations of the flavored tobacco ban are subject to enforcement and punishment under the Stop Tobacco Access to Kids Enforcement Act. *Signed—Chapter 351, Statutes of 2023.*

[AB 1002 \(Irwin\)](#) creates a method for taxpayers to claim the the California EITC, YCTC, and the FYTC without filing a tax return by directing FTB to create a new form to do so. *Vetoed.*

[AB 1052 \(McCarty\)](#) changes the Sacramento Regional Transit District’s authority to impose a district tax by allowing it to impose qualified special taxes within portions of its jurisdiction. *Signed—Chapter 674, Statutes of 2023.*

[AB 1268 \(Irwin\)](#) requires the FTB to allow people to enroll in the state’s organ donor and tissue registry by checking a box on the state income tax form. *Signed—Chapter 573, Statutes of 2023.*

[AB 1400 \(Bryan\)](#) redirects proceeds from the College Access Tax Credit Fund that currently supplement Cal Grant B awards, to instead be made available for grants to students completing associate degrees in California and transferring to a Historically Black College or University. *Signed—Chapter 278, Statutes of 2023.*

[AB 1765 \(Rev & Tax\)](#) expands FTB’s authority to enter into installment agreements with taxpayers and allows all limited liability corporations to seek revivor status equally. *Signed—Chapter 209, Statutes of 2023.*

Surplus Land Act

[SB 34 \(Umberg\)](#) prohibits Orange County, or any city located therein, from proceeding with a planned disposal of surplus land if it receives a notice of violation from the Department of Housing and Community Development (HCD) and the violation is not corrected within 60 days. *Signed—Chapter 772, Statutes of 2023.*

[SB 229 \(Umberg\)](#) requires a local agency to hold an open and public meeting if it has been notified by HCD that its planned disposal of a parcel is in violation of the Surplus Land Act (SLA).

[SB 693 \(City of Murrieta\)*](#) exempts specified parcels located within the City of Murrieta from the SLA. *Senate Governance and Finance Committee.*

[SB 747 \(Caballero\)](#) makes numerous changes to the SLA. *Signed—Chapter 786, Statutes of 2023.*

[AB 129 \(Committee on Budget\)*](#) implements the Budget Act to exempt the disposition of land subject to an existing section planning area document that meets specified conditions related to affordable housing from SLA. *Signed—Chapter 40, Statutes of 2023.*

[AB 457 \(Patterson\)](#) creates an exemption from the SLA for parcels abutting a state highway right-of-way that a local agency identifies in its circulation element or capital improvement plan for future roadway development. *Senate Desk.*

[AB 480 \(Ting\)](#) makes numerous changes to the SLA. *Signed—Chapter 788, Statutes of 2023.*

[AB 837 \(Alvarez\)*](#) exempts the disposition of land subject to an existing section planning area document that meets specified conditions related to affordable housing from SLA. *Senate Governance and Finance Committee.*

[AB 1734 \(Jones-Sawyer\)](#) exempts, until January 1, 2034, certain housing and homelessness projects from the Surplus Land Act (SLA) in local agencies with a population of greater than 2.5 million and meet other requirements. *Signed—Chapter 769, Statutes of 2023.*

* = Bill was never heard in the Senate Governance & Finance Committee

To read and retrieve copies of the Senate Governance & Finance Committee's detailed reference materials and other publications, please go to the Committee's website: http://sgf.senate.ca.gov
