

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 3.3
(ID # 27610)

MEETING DATE:
Tuesday, April 15, 2025

FROM : SUPERVISOR CHUCK WASHINGTON AND SUPERVISOR YXSTIAN GUTIERREZ

SUBJECT: SUPERVISOR CHUCK WASHINGTON AND SUPERVISOR YXSTIAN GUTIERREZ: Support of Veteran Service related legislation [All Districts] [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the Board Chair to sign letters of support for Assembly Bill 53 (Ramos-D) Senate Bill 1 (Seyarto-R); and
2. Direct the Executive Office to track related legislation of interest to the County.

ACTION:Policy



Supervisor Chuck Washington, Chair

4/9/2025



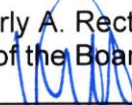
Supervisor Yxstian Gutierrez

4/10/2025

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Washington, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Medina, Spiegel, Washington, Perez and Gutierrez
Nays: None
Absent: None
Date: April 15, 2025
xc: BOS- District 3, BOS- District 5, EO

Kimberly A. Rector
Clerk of the Board
By: 

Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

BACKGROUND:

Summary

Riverside County is home to the third largest veteran population in the state. Further, the total veteran, dependent and surviving spouse population is over 16% of the county's population. Riverside County Department of Veterans' Services assists veterans, their dependents, and survivors in obtaining veteran's benefits from local, state and federal agencies. The department's aim is to enhance the lives of veterans, their dependents and survivors through providing customer-centric, high-quality service and promoting healthy communities.

The county deeply values the vital contributions veterans make to our communities – both through their military service and in their civilian careers. However, California remains one of the few states that fully taxes military retirement pensions, leading many veterans to relocate to states with more favorable tax policies. This exodus not only results in the loss of highly skilled professionals and valued community members but also weakens our workforce and economic stability.

Assembly Bill 53 (Ramos-D) and Senate Bill 1 (Seyarto-R) seek to address this issue by providing essential state income tax relief for military retirees and their spouses on their pension incomes, ensuring that California remains a competitive and welcoming home for those who have served our nation. The veterans impacted by AB 53 and SB 1 are those who have served at least 20 years in uniform, committing their lives to protecting our freedoms. Many bring exceptional leadership, technical expertise, and discipline to key industries such as technology, healthcare, law enforcement, and public service. By exempting military retirement pay from state income tax, the county can encourage these skilled individuals to remain in California, enhancing our economy and strengthening our communities.

This Board action authorizes the Board Chair to send a letter to fully support AB 53 and SB 1 for tax relief to veterans and their spouses and directs the Executive Office to continue to monitor legislation for opportunities to further serve those that have served our country and are living in our county.

Impact on Residents and Businesses

This legislative change would positively benefit residents of Riverside County who are veterans that have served 20 years or more, and their families, by providing vital financial relief of nontaxable retirement pay to help ensure financial independence and self-sufficiency.

AMENDED IN SENATE FEBRUARY 20, 2025

SENATE BILL

No. 1

Introduced by Senator Seyarto

(Coauthors: Senators Dahle, Jones, Ochoa Bogh, and Valladares)

(Coauthors: Assembly Members Alanis, Davies, DeMaio, Lackey, and Sanchez)

December 2, 2024

An act to add and repeal Sections 17132.9 and 17132.10 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

SB 1, as amended, Seyarto. Personal income taxes: exclusion: Military Services Retirement and Surviving Spouse Benefit Payment Act.

~~The Personal Income Tax Law imposes a tax on individual taxpayers measured by the taxpayer's taxable income for the taxable year, but excludes certain items of income from the computation of tax, Law, in conformity with federal income tax laws, defines "gross income" as income from whatever source derived, except as specifically excluded, and provides various exclusions from gross income, including an exclusion for combat-related special compensation.~~

This bill, for taxable years beginning on or after January 1, ~~2024,~~ 2025, and before January 1, ~~2034,~~ 2035, would exclude from gross income retirement pay received by a ~~taxpayer~~ *qualified taxpayer, as defined, during the taxable year, not to exceed \$20,000*, from the federal government for service performed in the uniformed services, ~~as defined, during the taxable year. defined.~~ The bill, for taxable years beginning on or after January 1, ~~2024,~~ 2025, and before January 1, ~~2034,~~ 2035, would also exclude from gross income annuity payments received by

a qualified taxpayer, as defined, *during the taxable year, not to exceed \$20,000*, pursuant to a United States Department of Defense Survivor Benefit Plan during the taxable year. *Plan*. The bill would make related findings and declarations.

Existing law requires any bill authorizing a new tax expenditure to contain, among other things, specific goals, purposes, and objectives that the tax expenditure will achieve, detailed performance indicators, and data collection requirements.

This bill also would include additional information required for any bill authorizing a new tax expenditure. ~~The bill would require the Franchise Tax Board and the Department of Veterans Affairs to provide any data requested by the Legislative Analyst to write the report, as provided, and would make taxpayer information received by the Legislative Analyst subject to limitation on the collection and use of that information. By expanding the scope of a crime, this bill would impose a state-mandated local program.~~

~~The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.~~

~~This bill would provide that no reimbursement is required by this act for a specified reason.~~

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.

State-mandated local program: ~~yes~~-no.

The people of the State of California do enact as follows:

1 SECTION 1. This measure shall be known, and may be cited,
2 as the Military Services Retirement and Surviving Spouse Benefit
3 Payment Act.

4 SEC. 2. The Legislature finds and declares all of the following:

5 (a) Servicemembers are eligible to retire from the military after
6 20 years of service. These retirees devoted the prime years of their
7 life to defending the freedom of all Americans.

8 (b) To preserve the current policy of an all-volunteer force while
9 still maintaining critical skills and readiness requires the retention
10 of qualified military personnel, both enlisted and officers. This
11 retention of military professionals also saves the costs to the
12 taxpayer associated with training replacement personnel in essential
13 skills.

1 (c) Retired members of the nation’s two nonarmed uniformed
2 services, which consist of the commissioned corps of the United
3 States Public Health Service and the National Oceanic and
4 Atmospheric Administration Commissioned Officer Corps, also
5 provide valuable service to the nation’s health and environmental
6 safety.

7 (d) Providing a state income tax exclusion to retirees of the
8 uniformed services not only signifies the gratitude of Californians
9 for these men and women who chose to serve our country, it also
10 benefits the state and local economies by helping to retain skilled
11 and motivated individuals in California.

12 (e) The number one issue for employers in California is
13 attracting a qualified workforce. Approximately 60,000 high-tech
14 jobs are unfilled. Uniformed service retirees are highly skilled,
15 often in areas requiring technical and management expertise. These
16 men and women often continue to be valuable assets to our schools,
17 local charities, and nonprofit organizations.

18 (f) Substantial new federal funds are infused into the state and
19 local economies not only from retirement pay, but also from the
20 full taxation of their second careers. These retirees may also qualify
21 for federal veterans’ benefits, which further bring new ~~monies~~
22 *moneys* into the state.

23 (g) The United States Department of Defense’s Survivor Benefit
24 Plan allows a retiree to ensure, after death, a continuous lifetime
25 annuity for their dependents. The maximum annuity for a spouse
26 is based on 55 percent of the member’s retirement pay. Eligible
27 children may also be beneficiaries. State income taxation of these
28 funds, which are critical to the economic well-being of those who
29 have suffered the loss of a husband, wife, father, or mother, can
30 place the surviving family members in risk of falling into the state
31 and local safety nets.

32 SEC. 3. Section 17132.9 is added to the Revenue and Taxation
33 Code, to read:

34 17132.9. (a) For taxable years beginning on or after January
35 1, ~~2024~~, 2025, and before January 1, ~~2034~~, 2035, gross income
36 shall not include retirement pay received by a ~~taxpayer~~ *qualified*
37 *taxpayer during the taxable year; not to exceed twenty thousand*
38 *dollars (\$20,000), from the federal government for service in the*
39 *uniformed services during the taxable year. services.*

40 (b) For purposes of this section, the following definitions apply:

1 (1) ~~“Armed Forces of the United States” includes all regular~~
2 ~~and reserve components of the uniformed services which are~~
3 ~~subject to the jurisdiction of the Secretary of Defense, the Secretary~~
4 ~~of the Army, the Secretary of the Navy, or the Secretary of the Air~~
5 ~~Force, and each term also includes the Coast Guard and United~~
6 ~~States Space Force. The members of such forces include~~
7 ~~commissioned officers and personnel below the grade of~~
8 ~~commissioned officers in such forces.~~

9 (1) *“Qualified taxpayer” means a taxpayer that satisfies either*
10 *of the following:*

11 (A) *In the case of a surviving spouse or spouses filing a joint*
12 *return, adjusted gross income does not exceed two hundred fifty*
13 *thousand dollars (\$250,000).*

14 (B) *In the case of any other individual, adjusted gross income*
15 *does not exceed one hundred twenty-five thousand dollars*
16 *(\$125,000).*

17 (2) *“Uniformed services” means the Armed Forces of the United*
18 *States, the Army National Guard and the Air National Guard when*
19 *engaged in active duty for training, inactive duty training, or*
20 *full-time National Guard duty, the commissioned corps of the*
21 *United States Public Health Service, and the National Oceanic and*
22 *Atmospheric Administration Commissioned Officer Corps.*

23 (c) *This section shall remain in effect only until December 1,*
24 *2034, 2035, and as of that date is repealed.*

25 SEC. 4. Section 17132.10 is added to the Revenue and Taxation
26 Code, to read:

27 17132.10. (a) For taxable years beginning on or after January
28 1, ~~2024, 2025~~, and before January 1, ~~2034, 2035~~, gross income
29 shall not include annuity payments received by a ~~qualified taxpayer~~
30 *taxpayer during the taxable year, not to exceed twenty thousand*
31 *dollars (\$20,000), pursuant to a United States Department of*
32 *Defense Survivor Benefit Plan during the taxable year. Plan.*

33 (b) For purposes of this section, the following definitions apply:

34 (1) *“Qualified taxpayer” means the surviving spouse or other*
35 *named beneficiary of a ~~plan~~: plan who satisfies either of the*
36 *following:*

37 (A) *In the case of a surviving spouse or spouses filing a joint*
38 *return, adjusted gross income does not exceed two hundred fifty*
39 *thousand dollars (\$250,000).*

1 (B) *In the case of any other individual, adjusted gross income*
2 *does not exceed one hundred twenty-five thousand dollars*
3 *(\$125,000).*

4 (2) “United States Department of Defense Survivor Benefit
5 Plan” or “plan” means a survivor benefit plan established pursuant
6 to Sections 1447 to 1455, inclusive, of Title 10 of the United States
7 Code.

8 (c) This section shall remain in effect only until December 1,
9 2034, 2035, and as of that date is repealed.

10 SEC. 5. For purposes of complying with the requirements of
11 Section 41 of the Revenue and Taxation Code, with respect to the
12 exclusions allowed by Sections 17132.9 and 17132.10 of the
13 Revenue and Taxation Code, as added by this act, hereafter known
14 as “the exclusions,” the Legislature finds and declares the
15 following:

16 (a) The specific goals, purposes, and objectives of the exclusions
17 are as follows:

18 (1) To honor the service of California veterans and provide
19 fiscal relief so that they and their families will remain or retire in
20 California.

21 (2) To increase the number of highly skilled retired veterans in
22 California’s workforce.

23 ~~(b) Detailed performance indicators for the Legislature to use~~
24 ~~in determining whether the exclusions meet the goals, purposes,~~
25 ~~and objectives described in subdivision (a) are as follows:~~

26 ~~(1) The number of retired veterans and survivor benefit plan~~
27 ~~beneficiaries taking advantage of the tax exclusions.~~

28 ~~(2) The economic security of retired veterans and survivor~~
29 ~~benefit plan beneficiaries in California.~~

30 ~~(3) The number of retired veterans and survivor benefit plan~~
31 ~~beneficiaries leaving California.~~

32 ~~(4) The earned income generated by retired veterans and~~
33 ~~survivor benefit plan beneficiaries subject to state income tax under~~
34 ~~the Revenue and Taxation Code.~~

35 ~~(e) The data collection requirements for the exclusions are as~~
36 ~~follows:~~

37 ~~(1) On or before December 1, 2034, the Legislative Analyst, in~~
38 ~~collaboration with the Department of Veterans Affairs and the~~
39 ~~Franchise Tax Board, shall write and submit a report to the~~
40 ~~Legislature on the effectiveness of the exclusions. To the extent~~

1 data is available, the report shall include, but not be limited to, an
2 analysis of the number of retired veterans and survivor benefit
3 plan beneficiaries taking advantage of the exclusions, the impact
4 of the exclusions on the economic security of retired veterans and
5 survivor benefit plan beneficiaries in California, the number of
6 retired veterans and survivor benefit plan beneficiaries leaving
7 California, and the earned income generated by retired veterans
8 and survivor benefit plan beneficiaries subject to state income tax
9 under the Revenue and Taxation Code. The report shall be
10 submitted in compliance with Section 9795 of the Government
11 Code and shall not include any personally identifiable information.

12 ~~(2) To write the report required by this subdivision, the~~
13 ~~Legislative Analyst may request information from the Franchise~~
14 ~~Tax Board and the Department of Veterans Affairs.~~

15 ~~(3) Notwithstanding Section 19542 of the Revenue and Taxation~~
16 ~~Code, the Franchise Tax Board and the Department of Veterans~~
17 ~~Affairs shall provide any data requested by the Legislative Analyst~~
18 ~~pursuant to this subdivision to the extent that data is available.~~
19 ~~Taxpayer information received pursuant to this section by the~~
20 ~~Legislative Analyst is subject to Section 19542 of the Revenue~~
21 ~~and Taxation Code.~~

22 ~~(b) There is no available data to collect or report with respect~~
23 ~~to the exclusions.~~

24 ~~SEC. 6. No reimbursement is required by this act pursuant to~~
25 ~~Section 6 of Article XIII B of the California Constitution because~~
26 ~~the only costs that may be incurred by a local agency or school~~
27 ~~district will be incurred because this act creates a new crime or~~
28 ~~infraction, eliminates a crime or infraction, or changes the penalty~~
29 ~~for a crime or infraction, within the meaning of Section 17556 of~~
30 ~~the Government Code, or changes the definition of a crime within~~
31 ~~the meaning of Section 6 of Article XIII B of the California~~
32 ~~Constitution.~~

33 ~~SEC. 7.~~

34 ~~SEC. 6. This act provides for a tax levy within the meaning of~~
35 ~~Article IV of the California Constitution and shall go into~~
36 ~~immediate effect.~~

AMENDED IN ASSEMBLY FEBRUARY 24, 2025

CALIFORNIA LEGISLATURE—2025–26 REGULAR SESSION

ASSEMBLY BILL

No. 53

Introduced by Assembly Members Ramos and Pacheco

(Principal coauthors: Assembly Members Jeff Gonzalez and Patel)

(Principal coauthor: Senator Cervantes)

(Coauthors: Assembly Members Alanis, Arambula, Berman, Carrillo, Davies, Flora, Garcia, Hadwick, Macedo, Ortega, Patterson, Quirk-Silva, Rogers, Schiavo, Ta, Tangipa, Wallis, and Ward)

(Coauthors: Senators Alvarado-Gil, Choi, Grove, Limón, McNeerney, Ochoa Bogh, Rubio, and Valladares)

December 2, 2024

An act to add and repeal Sections 17132.9 and 17132.10 of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

AB 53, as amended, Ramos. Personal income taxes: exclusion: Military Services Retirement and Surviving Spouse Benefit Payment Act.

The Personal Income Tax Law imposes a tax on individual taxpayers measured by the taxpayer's taxable income for the taxable year, but excludes certain items of income from the computation of tax, including an exclusion for combat-related special compensation. Law, in modified conformity with federal income tax law, generally defines "gross income" as income from whatever source derived, except as specifically excluded, including an exclusion for combat-related special compensation.

This bill, for taxable years beginning on or after January 1, ~~2027,~~ 2025, and before January 1, ~~2037,~~ 2030, would exclude from ~~taxable~~ gross income retirement pay received by a ~~taxpayer~~ *qualified taxpayer, as defined, during the taxable year, not to exceed \$20,000*, from the federal government for service performed in the uniformed services, as ~~defined, during the taxable year.~~ *defined*. The bill, for taxable years beginning on or after January 1, ~~2027,~~ 2025, and before January 1, ~~2037,~~ 2030, would also exclude from ~~taxable~~ gross income annuity payments received *during the taxable year, not to exceed \$20,000*, by a qualified taxpayer, as defined, pursuant to a United States Department of Defense Survivor Benefit ~~Plan during the taxable year.~~ *Plan*. The bill would make related findings and declarations.

Existing law requires any bill authorizing a new tax expenditure to contain specific goals, purposes, and objectives that the tax expenditure will achieve, detailed performance indicators, and data collection requirements, as provided.

This bill also would include the information required for any bill authorizing a new tax expenditure. ~~The bill would require the Franchise Tax Board and the Department of Veterans Affairs to provide any data requested by the Legislative Analyst to write a report, as provided, and would make taxpayer information received by the Legislative Analyst subject to a limitation, a violation of which is a crime, on that information's collection and use. By expanding the scope of a crime, this bill would impose a state-mandated local program.~~

~~The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.~~

~~This bill would provide that no reimbursement is required by this act for a specified reason.~~

This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: *yes-no*.

The people of the State of California do enact as follows:

- 1 SECTION 1. This measure shall be known, and may be cited,
- 2 as the Military Services Retirement and Surviving Spouse Benefit
- 3 Payment Act.
- 4 SEC. 2. The Legislature finds and declares all of the following:

1 (a) Servicemembers are eligible to retire from the military after
2 20 years of service. These retirees devoted the prime years of their
3 life to defending the freedom of all Americans.

4 (b) To preserve the current policy of an all-volunteer force while
5 still maintaining critical skills and readiness requires the retention
6 of qualified military personnel, both enlisted and officers. This
7 retention of military professionals also saves the costs to the
8 taxpayer associated with training replacement personnel in essential
9 skills.

10 (c) Retired members of the nation's two nonarmed uniformed
11 services, which consist of the commissioned corps of the United
12 States Public Health Service and the National Oceanic and
13 Atmospheric Administration Commissioned Officer Corps, also
14 provide valuable service to the nation's health and environmental
15 safety.

16 (d) Providing a state income tax exclusion to retirees of the
17 uniformed services not only signifies the gratitude of Californians
18 for these men and women who chose to serve our country, it also
19 benefits the state and local economies by helping to retain skilled
20 and motivated individuals in California.

21 (e) The number one issue for employers in California is
22 attracting a qualified workforce. Approximately 60,000 high-tech
23 jobs are unfilled. Uniformed service retirees are highly skilled,
24 often in areas requiring technical and management expertise. These
25 men and women often continue to be valuable assets to our schools,
26 local charities, and nonprofit organizations.

27 (f) Substantial new federal funds are infused into the state and
28 local economies not only from retirement pay, but also from the
29 full taxation of their second careers. These retirees may also qualify
30 for federal veterans' benefits, which further bring new moneys
31 into the state.

32 (g) The United States Department of Defense's Survivor Benefit
33 Plan allows a retiree to ensure, after death, a continuous lifetime
34 annuity for their dependents. The maximum annuity for a spouse
35 is based on 55 percent of the member's retirement pay. Eligible
36 children may also be beneficiaries. State income taxation of these
37 funds, which are critical to the economic well-being of those who
38 have suffered the loss of a husband, wife, father, or mother, can
39 place the surviving family members in risk of falling into the state
40 and local safety nets.

1 SEC. 3. Section 17132.9 is added to the Revenue and Taxation
2 Code, to read:

3 17132.9. (a) For taxable years beginning on or after January
4 1, ~~2027~~, 2025, and before January 1, ~~2037~~, 2030, gross income
5 shall not include retirement pay received *during the taxable year*;
6 *not to exceed twenty thousand dollars (\$20,000)*, by a *qualified*
7 taxpayer from the federal government for service in the uniformed
8 ~~services during the taxable year.~~ *services.*

9 (b) For purposes of this section, the following definitions apply:

10 ~~(1) “Armed Forces of the United States” includes all regular~~
11 ~~and reserve components of the uniformed services which are~~
12 ~~subject to the jurisdiction of the Secretary of Defense, the Secretary~~
13 ~~of the Army, the Secretary of the Navy, or the Secretary of the Air~~
14 ~~Force, and each term also includes the Coast Guard and United~~
15 ~~States Space Force. The members of such forces include~~
16 ~~commissioned officers and personnel below the grade of~~
17 ~~commissioned officers in such forces.~~

18 (1) *“Qualified taxpayer” means a taxpayer that satisfies either*
19 *of the following:*

20 (A) *In the case of a surviving spouse or spouses filing a joint*
21 *return, adjusted gross income does not exceed two hundred fifty*
22 *thousand dollars (\$250,000).*

23 (B) *In the case of any other individual, adjusted gross income*
24 *does not exceed one hundred twenty-five thousand dollars*
25 *(\$125,000).*

26 (2) *“Uniformed services” means the Armed Forces of the United*
27 *States, the Army National Guard and the Air National Guard when*
28 *engaged in active duty for training, inactive duty training, or*
29 *full-time National Guard duty, the commissioned corps of the*
30 *United States Public Health Service, and the National Oceanic and*
31 *Atmospheric Administration Commissioned Officer Corps.*

32 (c) This section shall remain in effect only until December 1,
33 ~~2037~~, 2030, and as of that date is repealed.

34 SEC. 4. Section 17132.10 is added to the Revenue and Taxation
35 Code, to read:

36 17132.10. (a) For taxable years beginning on or after January
37 1, ~~2027~~, 2025, and before January 1, ~~2037~~, 2030, gross income
38 shall not include annuity payments received by a qualified taxpayer
39 *during the taxable year, not to exceed twenty thousand dollars*

1 (\$20,000), pursuant to a United States Department of Defense
2 Survivor Benefit Plan during the taxable year. *Plan.*

3 (b) For purposes of this section, the following definitions apply:

4 (1) “Qualified taxpayer” means the surviving spouse or other
5 named beneficiary of a ~~plan~~: *plan who satisfies either of the*
6 *following:*

7 (A) *In the case of a surviving spouse or spouses filing a joint*
8 *return, adjusted gross income does not exceed two hundred fifty*
9 *thousand dollars (\$250,000).*

10 (B) *In the case of any other individual, adjusted gross income*
11 *does not exceed one hundred twenty-five thousand dollars*
12 *(\$125,000).*

13 (2) “United States Department of Defense Survivor Benefit
14 Plan” or “plan” means a survivor benefit plan established pursuant
15 to Sections 1447 to 1455, inclusive, of Title 10 of the United States
16 Code.

17 (c) This section shall remain in effect only until December 1,
18 ~~2037~~, 2030, and as of that date is repealed.

19 SEC. 5. For purposes of complying with the requirements of
20 Section 41 of the Revenue and Taxation Code, with respect to the
21 exclusions allowed by Sections 17132.9 and 17132.10 of the
22 Revenue and Taxation Code, as added by this act, hereafter known
23 as “the exclusions,” the Legislature finds and declares the
24 following:

25 (a) The specific goals, purposes, and objectives of the exclusions
26 are as follows:

27 ~~(1) To honor the service of California veterans and provide~~
28 ~~fiscal relief so that they and their families will remain or retire in~~
29 ~~California.~~

30 ~~(2) To increase the number of highly skilled retired veterans in~~
31 ~~California’s workforce.~~

32 ~~(b) Detailed performance indicators for the Legislature to use~~
33 ~~in determining whether the exclusions meet the goals, purposes,~~
34 ~~and objectives described in subdivision (a) are as follows:~~

35 ~~(1) The number of retired veterans and survivor benefit plan~~
36 ~~beneficiaries taking advantage of the tax exclusions.~~

37 ~~(2) The economic security of retired veterans and survivor~~
38 ~~benefit plan beneficiaries in California.~~

39 ~~(3) The number of retired veterans and survivor benefit plan~~
40 ~~beneficiaries leaving California.~~

1 ~~(4) The earned income generated by retired veterans and~~
2 ~~survivor benefit plan beneficiaries subject to state income tax under~~
3 ~~the Revenue and Taxation Code.~~

4 ~~(e) The data collection requirements for the exclusions are as~~
5 ~~follows:~~

6 ~~(1) On or before December 1, 2037, the Legislative Analyst, in~~
7 ~~collaboration with the Department of Veterans Affairs and the~~
8 ~~Franchise Tax Board, shall write and submit a report to the~~
9 ~~Legislature on the effectiveness of the exclusions. To the extent~~
10 ~~data is available, the report shall include, but not be limited to, an~~
11 ~~analysis of the number of retired veterans and survivor benefit~~
12 ~~plan beneficiaries taking advantage of the exclusions, the impact~~
13 ~~of the exclusions on the economic security of retired veterans and~~
14 ~~survivor benefit plan beneficiaries in California, the number of~~
15 ~~retired veterans and survivor benefit plan beneficiaries leaving~~
16 ~~California, and the earned income generated by retired veterans~~
17 ~~and survivor benefit plan beneficiaries subject to state income tax~~
18 ~~under the Revenue and Taxation Code. The report shall be~~
19 ~~submitted in compliance with Section 9795 of the Government~~
20 ~~Code and shall not include any personally identifiable information.~~

21 ~~(2) To write the report required by this subdivision, the~~
22 ~~Legislative Analyst may request information from the Franchise~~
23 ~~Tax Board and the Department of Veterans Affairs.~~

24 ~~(3) Notwithstanding Section 19542 of the Revenue and Taxation~~
25 ~~Code, the Franchise Tax Board and the Department of Veterans~~
26 ~~Affairs shall provide any data requested by the Legislative Analyst~~
27 ~~pursuant to this subdivision to the extent that data is available.~~
28 ~~Taxpayer information received pursuant to this section by the~~
29 ~~Legislative Analyst is subject to Section 19542 of the Revenue~~
30 ~~and Taxation Code.~~

31 *(1) To recognize the loss and sacrifice of our military families*
32 *and give them the support that our community owes them.*

33 *(2) To provide some financial relief to families that have*
34 *experienced not only the loss of a loved one, but also often the loss*
35 *of the sole income of the family, and who are now trying to make*
36 *ends meet on a portion of that original income.*

37 *(b) There is no available data to collect or report with respect*
38 *to the exclusions added by this act.*

39 *(c) This section shall remain in effect only until December 1,*
40 *2030, and as of that date is repealed.*

1 ~~SEC. 6.~~ No reimbursement is required by this act pursuant to
2 ~~Section 6 of Article XIII B of the California Constitution because~~
3 ~~the only costs that may be incurred by a local agency or school~~
4 ~~district will be incurred because this act creates a new crime or~~
5 ~~infraction, eliminates a crime or infraction, or changes the penalty~~
6 ~~for a crime or infraction, within the meaning of Section 17556 of~~
7 ~~the Government Code, or changes the definition of a crime within~~
8 ~~the meaning of Section 6 of Article XIII B of the California~~
9 ~~Constitution.~~

10 ~~SEC. 7.~~

11 ~~SEC. 6.~~ This act provides for a tax levy within the meaning of
12 ~~Article IV of the California Constitution and shall go into~~
13 ~~immediate effect.~~