



STATE OF CALIFORNIA  
**Franchise Tax Board**

## **No Analysis Required**

Author: Newman

Sponsor:

Bill Number: SB 971

Amended March 10, 2022

### **SUBJECT**

Housing – Household Pets

- No analysis required – Not within our scope of responsibility.

### **SUMMARY**

The March 10, 2022, amendments removed the provisions of the bill that would have revised the scoring system for the allocation of the Low-Income Housing Tax Credit (LIHTC) by the California Tax Credit Allocation Committee (CTCAC) to include a project's policy related to common household pets and inserted the provisions discussed below. As a result of the amendments, this bill no longer impacts the department's programs and operations or state income tax revenue.

### **ANALYSIS**

The March 10, 2022, amendments removed the provisions of the bill related to the scoring system for the allocation of the LIHTC by the CTCAC and replaced them with provisions of this bill. This bill would, under the Health and Safety Code, require housing developments financed on or after January 1, 2023, or any housing developments that are the basis for the receipt of the LIHTC on or after January 1, 2023, to authorize a resident of the housing development to own or maintain common household pets within the unit.

### **LEGISLATIVE CONTACT**

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