

**M e m o r a n d u m**

To: Honorable Sally J. Lieber, Chair  
 Honorable Ted Gaines, Vice Chair  
 Honorable Antonio Vazquez, Third District,  
 Honorable Mike Schaefer, Fourth District  
 Honorable Malia M. Cohen, State Controller

Date: March 11, 2026

From: Ted M. Angelo, Chief  
 Legislative, Research & Statistics Division

Subject: **Pending Legislation Affecting the State Board of Equalization**

**2026 Legislative Calendar Summary**

March 26 – April 3 Spring Recess

April 6 Legislature reconvenes from Spring Recess

**Legislation Affecting the State Board of Equalization (as of March 11, 2026)****Board Sponsored Legislation**

| Bill Number             | Author                                 | Board | Description of Bill  |
|-------------------------|--|-------|--|
| <a href="#">SB 1437</a> | Senate Committee on Revenue & Taxation |       | Pipeline Rights-of-Way Sunset Extension RTC Section 401.10 |

**Assembly Bills**

| Bill Number             | Author   | Board | Description of Bill   |
|-------------------------|----------|-------|---|
| <a href="#">AB 1485</a> | Macedo   |       | PT: Documentary Transfer Tax: Exemptions: Native American Tribes                  |
| <a href="#">AB 1668</a> | Pellerin |       | PT: Welfare Exemption: RTC 214.02 sunset date extension                           |
| <a href="#">AB 1971</a> | Bennett  |       | PT: Exclusion from Reassessment: Home Hardening Retrofitting Improvements         |
| <a href="#">AB 2022</a> | Gonzalez |       | PT: Exemption: Disabled Veteran Homeowners  |
| <a href="#">AB 2089</a> | Ward     |       | PT: Welfare Exemption: Delinquent Payments: Interest and Penalties                |
| <a href="#">AB 2167</a> | Macedo   |       | PT: Documentary Transfer Tax: Exemptions: Corporations Chartered Under Tribal Law |
| <a href="#">AB 2172</a> | Gipson   |       | PT: County Assessment Appeals Boards: Assessment Appeals Commissioners            |

Assembly Bills (continued)

| Bill Number             | Author | Board Position | Description of Bill  |
|-------------------------|--------|----------------|--|
| <a href="#">AB 2389</a> | Irwin  |                | PT: Active Solar Energy Systems: Customer Sited: Extension |
| <a href="#">AB 2705</a> | Dixon  |                | PT: Tax-defaulted Property Sales: Excess Proceeds Claims   |

Senate Bills

| Bill Number             | Author     | Board Position | Description of Bill  |
|-------------------------|------------|----------------|--|
| <a href="#">SB 16</a>   | Blakespear |                | Ending Street Homelessness Act   |
| <a href="#">SB 288</a>  | Seyarto    |                | PT: Change in Ownership: Family Homes and Farms  |
| <a href="#">SB 623</a>  | Archuleta  | Support        | PT: Homeowners', Veterans', and Disabled Veterans' Exemptions: Companion Bill for ACA/SCA. |
| <a href="#">SB 888</a>  | Seyarto    |                | PT: Disabled Veterans' Exemption: Household Income   |
| <a href="#">SB 974</a>  | Seyarto    |                | PT: Transfer of Taxable Value: Severely and Permanently Disabled Persons.                  |
| <a href="#">SB 996</a>  | Padilla    |                | Manufactured Housing: Classification as Real Property                                      |
| <a href="#">SB 1053</a> | Niello     |                | PT: Transfer of Base Year Value: Disaster Relief   |
| <a href="#">SB 1298</a> | Jones      |                | PT: Property Taxpayers' Bills of Rights – Spot Bill  |
| <a href="#">SB 1352</a> | Valladares |                | PT: Newly Constructed: Reconstructed Property  |
| <a href="#">SB 1415</a> | Arreguin   |                | Real Property Tax: Welfare Exemption: Moderate-income Housing                              |

Other Bills of Interest

| Bill Number             | Author   | Board Position | Description of Bill   |
|-------------------------|----------|----------------|---|
| <a href="#">AB 1585</a> | Connolly |                | ABT: Wine labeling – Watch Bill   |
| <a href="#">AB 1714</a> | Tangipa  |                | Personal Income Tax: Credit: First-time Homebuyer Program: Required Repairs |

**Other Bills of Interest (Continued)**

| Bill Number             | Author    | Board Position | Description of Bill                       |
|-------------------------|-----------|----------------|---|
| <a href="#">AB 1827</a> | Chen      |                | Smalls Claims Court: Jurisdiction         |
| <a href="#">AB 2211</a> | Hoover    |                | ABT: Craft Distilled Spirits – Watch Bill |
| <a href="#">SB 1165</a> | Caballero |                | PT Spot Bill - Section 50 of RTC          |

**Proposed Legislative Constitutional Amendments Affecting the State Board of Equalization**

| Bill Number           | Author    | Board Position | Description of Bill                               |
|-----------------------|-----------|----------------|---|
| <a href="#">ACA 5</a> | Schiavo   |                | PT: Veterans' Exemptions                          |
| <a href="#">SCA 4</a> | Archuleta | Support        | PT: Veterans' Exemption and Homeowners' Exemption |

Approved:

/s/ Yvette M. Stowers

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 Yvette M. Stowers

Executive Director

cc: Mr. Douglas Winslow, Deputy to Board Member  
 Mr. Matt Cox, Deputy to Board Member  
 Mr. Juan Flores, Deputy to Board Member  
 Mr. Cody Petterson, Deputy to Board Member  
 Mr. Hasib Emran, Deputy Controller  
 Ms. Yvette M. Stowers, Executive Director  
 Ms. Lisa M. Renati, Chief Deputy Director  
 Ms. Catherine Taylor, Chief, Board Proceedings