

STATEMENT TO

[First Reprint]

SENATE, No. 850

with Assembly Floor Amendments
(Proposed by Assemblyman FREIMAN)

ADOPTED: DECEMBER 20, 2021

Senate Bill No. 850 (1R) prohibits tax preparation software companies from charging a fee for electronically filing a State tax return. These Assembly amendments change the bill's effective date of February 1, 2022 so that it would take effect immediately and apply to taxable years beginning on or after January 1, 2022.