



## Good, Bad, and Ugly Legislation of the 2023 Session

Below are a sample of bills that highlight the good, bad and ugly legislation being considered in the first half of the 2023-2024 session of the California State Legislature

### Good

- [Assembly Bill 778 \(Ta\)](#) would exempt a limited partnership, limited liability partnership, and limited liability company from the annual **minimum franchise tax** until the business has gross receipts of \$20,000 in the first taxable year.
- [Senate Bill 375 \(Alvarado-Gil\)](#) would authorize an employer to claim a COVID-19 regulatory **compliance credit**.
- [Senate Bill 703 \(Niello\)](#) would permit a nonexempt employee to request a **flexible work schedule** of 10 hours per day within a 40-hour workweek.

### Bad

- [Assembly Bill 1228 \(Holden\)](#) would require fast-food franchisors to share with their franchisees all civil **legal responsibilities and responsibilities**.
- [Assembly Bill 1359 \(Chatsworth\)](#) would permit **accrued sick days** to carry over to the following year of employment.
- [Senate Bill 525 \(Durazo\)](#) would not only mandate a **minimum wage of \$25 an hour** for health care workers but also on employees of companies that work with health-care facilities.

### Ugly

- [Assembly Bill 259 \(Lee\)](#) would create a **wealth tax** of 1.5% on Californians' worldwide net worth.
- [Assembly Bill 362 \(Lee\)](#) is another attempt to get around **Proposition 13's property tax protections** by instituting a land value taxation system.
- [Assembly Constitutional Amendment 3 \(Lee\)](#) would authorize the Legislature to impose a **tax upon all forms of personal property or wealth**.