CALIFORNIA LEGISLATURE—2025-2026 SIMULATION SESSION

SENATE BILL NO. 22

Introduced by Senator Brian Jones

October 01, 2025

The purpose of this bill is to raise the existing tax benefits of legally married couples in California.

LEGISLATIVE COUNSEL’S DIGEST

SB 22, as introduced, Jones. Marital Benefits Improvement

Under existing law, the limits of a tax bracket is doubled for married couples. For example, a single filer making between $10k and $25k gets taxed at a rate of 2% but a married couple with a joint income of $21 to 50K gets taxed at the same rate of 2 percent.

This bill will allow legally married couples, in the state of California, to expand their tax brackets by 2.25 times that of a single filer, rather than the standard 2 times (income at $22k- $56k for married couples will be taxed at a rate of 2%). The goal said tax benefits are to provide financial assistance to married couples in order to more efficiently build savings, increase home ownership in the middle/lower class, and provide extra financial support for couples that want to conceive/adopt children.

The passing of this bill will cost the state roughly 2 billion in lost revenue (about 2.5%). After adjusting for the new tax benefits, in the year 2023-2024 California collected roughly 83 billion in income tax. Had this bill been enacted then, California would have collected roughly 81 billion in revenue.

If this bill is passed it will go into effect in the following fiscal year, that being the year of 2026-2027. This bill will have to go through the Appropriations Committee and the Fiscal Committee. It is important to note that this bill will have no effect on our current budget but it could affect future budgets by about the same percentage as our lost revenue which is about 2.5%.

Vote: majority or 2/3 Appropriation: yes/no Fiscal Committee: yes/no Local Program: yes/no

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THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1.
All legally married couples in the state of California will have their tax brackets increased to 2.25 times that of a single filer with no dependents.

(a) All parties in said marriage must be 18 years of age or older.
(b) When filing taxes for the first time as a married couple, a copy of a valid marriage license will also have to be submitted.

SEC. 2.
These specific tax benefits can and will be subject to elimination if the marriage is legally dissolved, if combined income exceeds $150k per year, the older of the two spouses reach the age of 55, or one of the spouses has passed away.

(a) In the event of a divorce, both parties will not be eligible for these specific tax benefits until 1 fiscal year after said divorce, if either party remarries.
(b) If combined income exceeds the previously stated limit then these specific tax benefits will be stripped as financial support is no longer needed for those who are considered high class.
(c) An age limit will be introduced. These tax benefits are meant to financially support younger couples. This support is no longer needed for established citizens that have had decades to build their wealth.
(d) Tax benefits will eventually be stripped from widows/widowers but not before a grace period of 5 years.
    (1) The grace period will be adjusted if said widow/widower is approaching the age limit at the of the spouse's passing. As an example, if a widow is 52 at the time of her spouse passing, the grace

period will be shortened to three years. The same rule will apply to widowers.

SEC. 3.

As stated before this bill will have to be run by the Appropriations Committee and Fiscal Committee before being enacted and will cut our revenue by roughly 2 billion dollars (about 2.5%). In addition, this bill will not affect our current budget but could affect future budgets by the same percent as our revenue, which is a cut of about 2.5%.