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SB-225 School nutrition: guardian meal reimbursement. (2025-2026)

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AMENDED IN SENATE FEBRUARY 27, 2025

CALIFORNIA LEGISLATURE— 2025–2026 REGULAR SESSION

SENATE BILL

NO. 225

Introduced by Senator McNerney

January 27, 2025

An act to ~~amend~~ add Section ~~17010 of the Revenue and Taxation~~ 49549 to the Education Code, relating to ~~taxation~~ school nutrition.

LEGISLATIVE COUNSEL'S DIGEST

SB 225, as amended, McNerney. ~~Personal income taxes~~ School nutrition: guardian meal reimbursement.

Existing law requires each school district, county superintendent of schools, and charter school to make available a nutritionally adequate breakfast, as defined, and a nutritionally adequate lunch, as defined, free of charge during each schoolday to any pupil who requests a meal, without consideration of the pupil's eligibility for a federally funded free or reduced-price meal, as provided. Existing law defines "schoolday" for these purposes to mean any day that pupils in kindergarten or grades 1 to 12, inclusive, are present at a schoolsite for purposes of instruction or educational activities, including, among other things, pupil attendance at summer school, including incoming kindergarten pupils, as provided.

This bill would, contingent upon an appropriation for its purposes and to the extent authorized by federal law, require the State Department of Education to establish a process for state reimbursement, adjusted annually for inflation, for federal summer meal program operators, as defined, for meals served to guardians of eligible pupils receiving a meal pursuant to a summer meal program, as provided. The bill would require the department to develop related guidance, as specified, and, if necessary, to apply for a waiver of federal law to secure federal reimbursement for these meals. The bill would require the department to distribute information about the federal Summer Electronic Benefits Transfer for Children Program to guardians whose children are eligible for specified summer food programs. The bill would require a guardian of an eligible pupil to be present at the summer meal program site in order for the summer meal program operator to receive state-funded reimbursement for that meal, unless noncongregate rules are in place. The bill would require summer meal program operators receiving state-funded reimbursement to report to the department the number of meals served to guardians by meal site no later than 30 days after the end of summer meal site operations.

~~The Personal Income Tax Law imposes taxes on income and provides definitions of specified terms for purposes of that law,~~

including a definition for "taxable year."

~~This bill would make a nonsubstantive change to that provision.~~

Vote: majority Appropriation: no Fiscal Committee: ~~no~~yes Local Program: no

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

SECTION 1. Section 49549 is added to the Education Code, immediately following Section 49548.3, to read:

49549. (a) (1) Notwithstanding any other law, and to the extent authorized by federal law, the department shall establish a process for state reimbursement, adjusted annually for inflation, for federal summer meal program operators for meals served to guardians of eligible pupils receiving a meal pursuant to a summer meal program.

(2) A guardian of an eligible pupil shall be present at the summer meal program site in order for the summer meal program operator to receive state-funded reimbursement for the meal served to a guardian pursuant to this section, unless noncongregate rules are in place.

(3) Reimbursement under this section shall commence no earlier than one year after an appropriation is made for its purposes.

(b) The department shall develop guidance for summer meal program operators participating in the federal Seamless Summer Option or the federal Summer Food Service Program on how to serve guardians a meal at summer meal program sites. The guidance shall be posted on the department's internet website and shall not be required to be mailed.

(c) The department shall distribute information about the Summer Electronic Benefits Transfer for Children Program established pursuant to Section 1762 of Title 42 of the United States Code to guardians whose children are eligible for the federal Seamless Summer Option or the federal Summer Food Service Program.

(d) A summer meal program operator receiving state-funded reimbursement under this section shall report to the department the number of meals served to guardians by meal site no later than 30 days after the end of summer meal site operations.

(e) The department shall apply for a waiver of federal law if necessary to secure federal reimbursement for meals served to guardians pursuant to this section.

(f) Participation by a summer meal program operator under this section is voluntary.

(g) For purposes of this section, the following definitions apply:

(1) "Eligible pupil" means a pupil who meets the criteria for a meal pursuant to a federal summer meal program.

(2) "Guardian" means a parent, stepparent, grandparent, guardian, or other adult family member or caretaker who is caring for an eligible pupil while the pupil is participating in a summer meal program.

(3) "Summer meal program" includes, but is not necessarily limited to, the federal Summer Food Service Program and the Seamless Summer Option component of the federal National School Lunch Program.

(4) "Summer meal program operators" include, but are not necessarily limited to, a school district, county office of education, charter school, government organization, or nonprofit entity participating in a summer meal program.

(h) (1) The implementation of this section is contingent upon an appropriation in the annual Budget Act or another statute for these purposes.

(2) Notwithstanding any other law, for each fiscal year in which an appropriation in the annual Budget Act is made for purposes of this section, that appropriation shall be made from the General Fund and be in addition to funding appropriated for purposes of satisfying the minimum funding requirements pursuant to Section 8 of Article XVI of the California Constitution for that fiscal year.

(3) (A) The amount of an appropriation made for purposes of this subdivision shall be in an amount equal to the estimated number of reimbursable guardian meals provided under this section multiplied by the federal National School Lunch Program or School Breakfast Program meal reimbursement rate for qualified pupil meals under the summer meal program.

(B) If an appropriation made for purposes of this subdivision is not sufficient enough to cover reimbursements for all guardian meals provided under this section, reimbursements shall be prioritized for guardians under 22 years of age and guardians caring for pupils participating in a summer lunch program that is located in a census tract where 50 percent or more of the pupils are living in poverty.

~~SECTION 1. Section 17010 of the Revenue and Taxation Code is amended to read:~~

~~17010. "Taxable year" means either the calendar year or the fiscal year upon the basis of which the taxable income is computed under this part. If no fiscal year has been established, "taxable year" means the calendar year.~~

~~"Taxable year" means, in the case of a return made for a fractional part of a year under this part or under regulations prescribed by the Franchise Tax Board, the period for which the return is made.~~