




LOS ANGELES COUNTY  
SOLID WASTE MANAGEMENT COMMITTEE/  
INTEGRATED WASTE MANAGEMENT TASK FORCE  
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MARK PESTRELLA, PE, CHAIR  
MARGARET CLARK, VICE-CHAIR

May 11, 2026

TO: Each Supervisor

FROM: Mark Pestrella, PE, Chair   
Los Angeles County Solid Waste Committee/  
Integrated Waste Management Task Force

**REQUEST FOR COUNTY ADVOCACY TO SUPPORT ASSEMBLY BILL 1606  
(NGUYEN) PERSONAL INCOME TAX LAW: CORPORATION TAX LAW:  
CREDITS: CLEANUP COSTS**

The Los Angeles County Solid Waste Management Committee/Integrated Waste Management Task Force (Task Force) is writing to express our support for Assembly Bill (AB) 1606 (Nguyen, 2026). For taxable years beginning on or after January 1, 2027, and before January 1, 2032, AB 1606 would allow credit against taxes imposed by the Personal Income Tax Law and the Corporation Tax Law for qualified cleanup expenses. This bill defines "qualified cleanup expenses" as costs directly related to the one-time removal and disposal of unauthorized encampments, illegal dumping, and abandoned property. This bill would require a taxpayer to certify, under penalty of perjury, that all documented costs are directly related to these qualified expenses. This requirement provides a high level of accountability and ensures the credit is used as intended. Ultimately, this measure will empower local entities and taxpayers to take proactive steps in maintaining clean and safe environments, effectively supplementing public efforts to mitigate urban blight.

The Task Force appreciates the action of Los Angeles County (County) to support legislation that mitigates climate change, reduces pollutants, improves air and community environments, and addresses extreme heat and gateway community needs. The Task Force urges the County Board of Supervisors to engage in supporting AB 1606, as it provides a vital financial mechanism for taxpayers to offset the significant costs associated with the removal and disposal of illegal dumping and abandoned property.

Pursuant to Chapter 3.67 of the Los Angeles County Code, and the California Integrated Waste Management Act of 1989, Assembly Bill 939, the Task Force is responsible for coordinating the development of all major solid waste planning documents prepared for the County and the 88 cities in the County with a combined population in

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excess of 10 million. Consistent with these responsibilities and to ensure a coordinated, cost effective, and environmentally sound solid waste management system in the County, the Task Force also addresses issues impacting the system on a Countywide basis. The Task Force membership includes representatives of the League of California Cities-Los Angeles County Division, County of Los Angeles Board of Supervisors, City of Los Angeles, waste management industry, environmental groups, the public, and a number of other governmental agencies.

If you have any questions, please contact Jocelyn Stark, Chief, Administrative Operations at (626) 458-6521 or [jstark@pw.lacounty.gov](mailto:jstark@pw.lacounty.gov).

PG:bs

P:\SEC\EP4\AB 1606 SUPPORT LAC IWMTF TO BOS

Attach.

cc: Chief Executive Office (Joseph M. Nicchitta, Interim CEO)  
Los Angeles County Solid Waste Management Committee/  
Integrated Waste Management Task Force



**COUNTY OF LOS ANGELES**

**LEGISLATIVE AFFAIRS & INTERGOVERNMENTAL RELATIONS**

Kenneth Hahn Hall of Administration  
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**ACTING CHIEF EXECUTIVE OFFICER**  
Joseph M. Nicchitta

**ACTING BRANCH MANAGER**  
Angela Ovalle

**Legislative Summary / Findings**  
**AB 1606 (Nguyen) – As Introduced on January 20, 2026**  
**Personal Income Tax Law: Corporation Tax Law: Credits: Cleanup Costs**

**Summary:** AB 1606 would, for taxable years beginning on or after January 1, 2027, and before January 1, 2032, allow a credit against taxes imposed by the Personal Income Tax Law and the Corporation Tax Law to a qualified taxpayer for qualified cleanup expenses. This bill would define “qualified cleanup expenses” for this purpose to mean costs directly related to the one-time removal and disposal of unauthorized encampments, illegal dumping, and abandoned property. This bill would require a taxpayer to certify, under penalty of perjury, that the costs reflected in documentation are directly related to qualified cleanup expenses.

**Commission Recommendation:** None.

**CEO Legislative Affairs Findings:** AB 1606 would create a new crime and create a new tax credit; therefore, a Board-adopted motion is required to take an advocacy position.

**Bill Status:** AB 1606 was placed on the Assembly Revenue and Taxation Suspense File on April 6, 2026.