Feak & Revelo, LLP Highlights New California Divorce Laws

September 01, 2026

SAN JOSE, CA - September 01, 2026 -
This report, distributed by Feak & Revelo, LLP, examines two California family law changes that took effect January 1, 2026, affecting how spousal support is taxed and how some couples can file for divorce.

Senate Bill 711, signed into law October 1, 2025, and chaptered as Chapter 231 of the Statutes of 2025, conforms California's state tax treatment of spousal support to federal rules established under the Tax Cuts and Jobs Act of 2017. For spousal support agreements executed on or after January 1, 2026, payments are no longer deductible by the paying spouse or taxable as income to the receiving spouse, for both California state and federal tax purposes.

Before SB 711, California was among a small number of states that had not conformed to the federal tax treatment adopted in 2019, meaning spousal support payors could still deduct payments on their state return even though the federal deduction had already been eliminated. According to a bill analysis from the California Franchise Tax Board, the legislation was intended to simplify California income tax preparation and reduce confusion between state and federal filings.

The change generally applies only to agreements executed on or after January 1, 2026, or to earlier agreements that are modified after that date if the modification expressly adopts the new tax treatment. Agreements finalized before the effective date generally continue to follow the prior tax rules unless a party later seeks a modification that specifically invokes the new law.

Separately, Senate Bill 1427, approved by the governor in 2024 and effective January 1, 2026, created a new joint petition process for spouses or domestic partners seeking a dissolution of marriage or legal separation who do not qualify for the state's more limited summary dissolution procedure. Under the new process, both parties are identified as Petitioner 1 and Petitioner 2 rather than as petitioner and respondent, and the joint filing does not require formal service of the petition or the filing of a separate response.

Both spouses must still agree on the underlying terms of their case before filing jointly, since the process is designed for couples who have already reached agreement rather than those with contested issues.

California remains a community property state, meaning assets and debts acquired during a marriage are generally divided between spouses, while property acquired before marriage or through inheritance is typically treated as separate property. Disputes over the date of separation can affect how assets are characterized, since community property generally continues to accrue until that date.

California courts also recognize reimbursement claims that can arise during a pending divorce, including what are commonly known as Watts and Epstein claims. A Watts claim addresses one spouse's exclusive use of a community asset, such as a marital home, while an Epstein claim addresses a spouse's use of separate property income to pay a community debt, such as a mortgage, after separation.

The legislative information referenced in this release is based on the official text and legislative history of Senate Bill 711 and Senate Bill 1427, along with published guidance from the California Franchise Tax Board. The provisions described are presented for general public awareness and are not a substitute for individualized legal advice.

Feak & Revelo, LLP represents clients in divorce cases in San Jose and throughout Santa Clara County, including matters involving high-asset and business owner divorce.

###

For more information about Feak & Revelo, LLP, contact the company here:Feak & Revelo, LLPFeak & Revelo, LLP Team+14085018883office@feakrevelo.com84 W Santa Clara St Ste 775, San

Jose, CA 95113

Feak & Revelo, LLP

Feak & Revelo, LLP helps families resolve complex family law matters with strategic counsel. Led by attorneys Samantha and Alexis, the firm emphasizes excellence, integrity, clear communication, and client-focused legal service.

Website: http://feakrevelo.com

Email: office@feakrevelo.com

Phone: +14085018883