

1 Amend 2 Cal. Code Regs., Section 18940.2 to read:

2 **§ 18940.2. Gift Limit Amount.**

3 (a) For purposes of Section 89503, the adjusted annual gift limit amount in effect for the  
4 period January 1, ~~2023~~ 2025, to December 31, ~~2024~~ 2026, is ~~\$590~~ \$630.

5 NOTE: Authority cited: Section 83112, Government Code. Reference: Sections 87103(e), 89503  
6 and 89506, Government Code.