Cal. Rev. & Tax Code Section 17055

(a) An individual who is a nonresident or a part-year resident shall be allowed all credits provided under this part against the "net tax," as defined by Section 17039, except those described in subdivision (b) and in Section 17053.5, relating to the renter's credit, and Section 18002, relating to taxes paid to another state, in the same proportion as the ratio that "taxable income of a nonresident or part-year resident" computed under paragraph (1) of subdivision (i) of Section 17041 bears to "total taxable income," as defined in Section 17301.5.

(b) Credits allowed under this part which are conditional upon a transaction occurring wholly within California and the credit allowed under Section 17052.10 shall be allowed in their entirety.

(Amended by Stats. 2021, Ch. 82, Sec. 12. (AB 150) Effective July 16, 2021.)