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SB-1476 Personal income taxes: voluntary contributions. (2015-2016)

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Senate Bill No. 1476

CHAPTER 597

An act to add Section 18873 to the Revenue and Taxation Code, relating to taxation.

[Approved by Governor September 24, 2016. Filed with Secretary of State September 24, 2016.]

LEGISLATIVE COUNSEL'S DIGEST

SB 1476, Committee on Governance and Finance. Personal income taxes: voluntary contributions.

Existing law authorizes taxpayers to contribute amounts in excess of their personal income tax liability for the support of specified funds. Existing law also has administrative provisions applicable to voluntary contributions.

This bill would include, as generally applicable administrative provisions, that any new or extended voluntary contribution that takes effect on or after January 2, 2017, include the words "voluntary tax contribution" in the name of the fund, that the administering agency, as defined, include specified information about the fund on its Internet Web site, that the contributions made be continuously appropriated from the fund to the administering agency, and minimum contribution amount for the continuation of any voluntary tax contribution on the tax return form, and a generally applicable repeal date for a voluntary tax contribution.

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

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

SECTION 1. Section 18873 is added to the Revenue and Taxation Code, to read:

18873. Notwithstanding any other law, all of the following requirements shall apply to any new voluntary tax contributions, including an extension of any existing voluntary tax contribution:

(a) The words "voluntary tax contribution" shall be included as part of the name of the fund.

(b) (1) The administering agency's Internet Web site shall report the process for awarding money, the amount of money spent on administration, and an itemization of how program funds were awarded by the agency, including, but not limited to, information regarding recipients of funds.

(2) An "administering agency" means the state agency or other governmental entity, other than the Franchise Tax Board and the Controller, to which funds are allocated to accomplish the purposes of the voluntary tax contribution designation.

(c) (1) Except as otherwise provided in paragraph (2) or where another inoperative or repeal date is provided, the article establishing the voluntary tax contribution shall remain in effect only until January 1 of the seventh calendar year following the first appearance of the contribution on the personal income tax return, and is repealed as of December 1 of that year.

(2) The minimum contribution amount that must be received for the fund to continue appearing on the tax return is two hundred fifty thousand dollars (\$250,000) for the second calendar year after the first appearance of the fund on the personal income tax return and each calendar year thereafter.

(d) Contributions made pursuant to the voluntary tax contribution shall be continuously appropriated from the fund to the administering agency to be spent as prescribed in the act in which the voluntary tax contribution is enacted.

(e) This section shall apply only to new voluntary tax contributions, including an extension of any existing voluntary tax contribution, that take effect on or after January 2, 2017.