



Home	Bill Information	California Law	Publications	Other Resources	My Subscriptions	My Favorites
------	------------------	----------------	--------------	-----------------	------------------	--------------

AB-280 Personal income taxes: voluntary contributions: Rape Kit Backlog Voluntary Tax Contribution Fund. (2017-2018)

SHARE THIS:  

Date Published: 10/13/2017 02:00 PM

Assembly Bill No. 280

CHAPTER 698

An act to add Article 24 (commencing with Section 18902) to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to taxation, and making an appropriation therefor.

[Approved by Governor October 12, 2017. Filed with Secretary of State October 12, 2017.]

LEGISLATIVE COUNSEL'S DIGEST

AB 280, Low. Personal income taxes: voluntary contributions: Rape Kit Backlog Voluntary Tax Contribution Fund.

Existing law authorizes an individual to contribute amounts in excess of his or her personal income tax liability for the support of specified funds.

Under existing law, there are general administrative provisions applicable to these voluntary contributions, which, among other things, provide for the disbursement of contributions following repeal of the fund provisions and require undesignated funds to be transferred to the General Fund.

Existing law requires any new or extended voluntary contribution to include the words "voluntary tax contribution" in the name of the fund, to require the administering agency to include specified information about the fund on its Internet Web site, to continuously appropriate from the fund the contributions made to the administering agency, and to set a 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.

This bill would allow an individual to designate on his or her tax return that a specified amount in excess of his or her tax liability be transferred to the Rape Kit Backlog Voluntary Tax Contribution Fund, which would be created by this bill. The bill would conform with those aforementioned administrative requirements by continuously appropriating those funds to the Franchise Tax Board, the Controller, and the Department of Justice for administrative costs. The bill would require remaining funds in the Rape Kit Backlog Voluntary Tax Contribution Fund to be transferred to the Department of Justice for purposes of distributing grants to local agencies to be used for DNA testing in the processing of rape kits. The bill would also conform by repealing the provisions as of December 1 of the year that the minimum contribution amount of \$250,000 is not met or by the specified repeal date and requiring the Department of Justice to post on its Internet Web site specified information. By continuously appropriating these funds, the bill would make an appropriation.

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

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

SECTION 1. Article 24 (commencing with Section 18902) is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

Article 24. Rape Kit Backlog Voluntary Tax Contribution Fund

18902. (a) An individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the Rape Kit Backlog Voluntary Tax Contribution Fund, which is established by Section 18903. That designation is to be used as a voluntary contribution on the tax return.

(b) The contributions shall be in full dollar amounts and may be made individually by each signatory on a joint return.

(c) A designation shall be made for any taxable year on the initial return for that taxable year and once made is irrevocable. If payments and credits reported on the return, together with any other credits associated with the taxpayer's account, do not exceed the taxpayer's liability, the return shall be treated as though no designation has been made.

(d) The Franchise Tax Board shall revise the form of the return to include a space labeled the "Rape Kit Backlog Voluntary Tax Contribution Fund" to allow for the designation permitted. The form shall also include in the instructions information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used for DNA testing in the processing of rape kits.

(e) A deduction shall be allowed under Article 6 (commencing with Section 17201) of Chapter 3 of Part 10 for any contribution made pursuant to subdivision (a).

18903. There is hereby established in the State Treasury the Rape Kit Backlog Voluntary Tax Contribution Fund to receive contributions made pursuant to Section 18902. The Franchise Tax Board shall notify the Controller of both the amount of money paid by taxpayers in excess of their tax liability and the amount of refund money that taxpayers have designated pursuant to Section 18902 to be transferred to the Rape Kit Backlog Voluntary Tax Contribution Fund. The Controller shall transfer from the Personal Income Tax Fund to the Rape Kit Backlog Voluntary Tax Contribution Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18902 for payment into that fund.

18904. (a) Notwithstanding Section 13340 of the Government Code, moneys transferred to the Rape Kit Backlog Voluntary Tax Contribution Fund shall be continuously appropriated to the Franchise Tax Board, the Controller, and the Department of Justice for reimbursement of all costs incurred by the Franchise Tax Board, the Controller, and the Department of Justice in connection with their duties under this article.

(b) (1) After the transfer described in subdivision (a), any remaining moneys in the Rape Kit Backlog Voluntary Tax Contribution Fund shall be transferred to the Department of Justice for the purposes of distributing grants to process eligible untested rape kits collected in California or associated with California cases, as specified in Section 18905.5.

(2) The Department of Justice shall comply with subdivision (b) of Section 18873.

18905. (a) It is the intent of the Legislature that this article create an additional funding source for processing untested rape kits in California.

(b) It is the intent of the Legislature that the moneys collected pursuant to this article be used to supplement, not supplant, local and other funding allocated for testing rape kits.

18905.5. (a) For purposes of this section, "CAL DOJ" means the Jan Bashinski DNA Laboratory.

(b) CAL DOJ shall administer a grant program for California law enforcement agencies and accredited California public crime laboratories in order to process eligible untested rape kits collected in California or associated with California cases. CAL DOJ has the discretion to approve or deny grant requests.

(c) (1) CAL DOJ shall award grants through a project-specific grant process and shall determine both whether a rape kit is properly considered to be part of a backlog of kits and the priority for testing unanalyzed kits.

(2) An untested rape kit is considered to be part of a backlog when it has been more than 120 days since the kit was collected and there is no known objection from the victim to DNA analysis of the kit made within 120 days of the kit collection.

(d) The project-specific grant process shall include, but is not limited to, consideration of all of the following factors, limitations, and requirements:

(1) Upon request from CAL DOJ, the California law enforcement agency or public crime laboratory shall provide sufficient information showing that funds are necessary to complete kit testing and that a testing grant is not being used to supplant a

local budget item for DNA rape kit testing.

(2) A local agency may request a limited grant from CAL DOJ to immediately pay for rape kit testing in a case where the local agency submits to CAL DOJ a statement that demonstrates both of the following:

(A) It is imperative for public safety reasons to have the kit immediately tested.

(B) The local agency lacks the funds to test the kit and waiting 120 days until the kit can be considered part of the backlog is not consistent with public safety.

(3) If a grant request involves outsourcing work to a private laboratory, CAL DOJ shall consider giving priority to grant requests that contract with an accredited and cost-effective California laboratory.

(e) A California law enforcement agency or accredited California public crime laboratory that receives a grant pursuant to this section shall not use any of the grant funds for administrative expenses and shall contract only with accredited laboratories approved by CAL DOJ.

(f) CAL DOJ shall develop regulations as necessary to implement this section. These regulations shall be exempt from the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340), Chapter 4 (commencing with Section 11370), Chapter 4.5 (commencing with Section 11400), and Chapter 5 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code).

18906. (a) Except as otherwise provided in subdivision (b), this article shall remain in effect only until January 1 of the seventh taxable year following the first appearance of the Rape Kit Backlog Voluntary Tax Contribution Fund on the personal income tax return, and is repealed as of December 1 of that year.

(b) (1) By September 1 of the second calendar year and each subsequent calendar year that the Rape Kit Backlog Voluntary Tax Contribution Fund appears on the tax return, the Franchise Tax Board shall determine whether the amount of contributions estimated to be received during the calendar year will equal or exceed the minimum contribution amount for the calendar year. The Franchise Tax Board shall estimate the amount of contributions to be received by using the actual amounts received and an estimate of the contributions that will be received by the end of that calendar year.

(2) If the Franchise Tax Board determines that the amount of contributions estimated to be received during a calendar year will not at least equal the minimum contribution amount for the calendar year, this article shall be inoperative with respect to taxable years beginning on or after January 1 of that calendar year, and shall be repealed on December 1 of that year.

(3) For purposes of this section, the minimum contribution amount for a calendar year means two hundred fifty thousand dollars (\$250,000) pursuant to subdivision (c) of Section 18873.