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AB-519 Personal income tax: California Senior Citizen Advocacy Voluntary Tax Contribution Fund. (2017-2018)

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Date Published: 10/04/2017 02:00 PM

Assembly Bill No. 519

CHAPTER 443

An act to add and repeal Article 3.6 (commencing with Section 18730) of 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 03, 2017. Filed with Secretary of State October 03, 2017.]

LEGISLATIVE COUNSEL'S DIGEST

AB 519, Levine. Personal income tax: California Senior Citizen Advocacy 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. Existing law sets forth general administrative provisions applicable to 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.

This bill would allow a taxpayer to designate an amount in excess of personal income tax liability to be deposited into the California Senior Citizen Advocacy Voluntary Tax Contribution Fund, which the bill would create. The bill would require the Franchise Tax Board to revise the tax return to include a space for this fund. The bill would require moneys transferred to the California Senior Citizen Advocacy Voluntary Tax Contribution Fund to be continuously appropriated and allocated to the Controller and the Franchise Tax Board, and to the California Senior Legislature for the purpose of funding the activities of the California Senior Legislature, as provided. The bill would require the California Senior Legislature's Internet Web site to report specified information, including all events the California Senior Citizen Advocacy Voluntary Tax Contribution Fund supports each year.

This bill would require specified minimum contributions to be made in order for the fund to appear on the return for the following year. The bill would repeal these voluntary contribution provisions on January 1, 2025, or, if contributions made on returns are less than a specified minimum amount, by an earlier date as provided. 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 3.6 (commencing with Section 18730) is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

Article 3.6. California Senior Citizen Advocacy Voluntary Tax Contribution Fund

18730. (a) Any individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the California Senior Citizen Advocacy Voluntary Tax Contribution Fund established by Section 18731 to be used to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

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

(c) A designation under subdivision (a) shall be made for any taxable year on the original return for that taxable year, and once made shall be irrevocable. If payments and credits reported on the return, together with any other credits associated with the individual's account, do not exceed the individual's tax 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 for taxable years 2017 to 2023, inclusive, to include a space labeled "California Senior Citizen Advocacy Voluntary Tax Contribution Fund" to allow for the designation permitted under subdivision (a). 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 to conduct the sessions of the California Senior Legislature and to support its ongoing activities on behalf of older persons.

(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).

18731. (a) There is hereby established in the State Treasury the California Senior Citizen Advocacy Voluntary Tax Contribution Fund to receive contributions made pursuant to Section 18730. 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 18730 to be transferred to the California Senior Citizen Advocacy Voluntary Tax Contribution Fund. The Controller shall transfer from the Personal Income Tax Fund to the California Senior Citizen Advocacy Voluntary Tax Contribution Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18730 for payment into that fund.

(b) Notwithstanding any other law, the California Senior Citizen Advocacy Voluntary Tax Contribution Fund is the successor fund of the California Senior Legislature Fund. All assets, liabilities, revenues, and expenditures of the California Senior Legislature Fund shall be transferred to, and become a part of, the California Senior Citizen Advocacy Voluntary Tax Contribution Fund, as provided in Section 16346 of the Government Code. Any references in state law to the California Senior Legislature Fund shall be construed to refer to the California Senior Citizen Advocacy Voluntary Tax Contribution Fund.

18732. (a) Notwithstanding Section 13340 of the Government Code, all moneys transferred to the California Senior Citizen Advocacy Voluntary Tax Contribution Fund pursuant to Section 18731 shall be continuously appropriated and allocated as follows:

(1) To the Controller and the Franchise Tax Board for reimbursement of all costs incurred by the Controller and the Franchise Tax Board in connection with their duties under this article.

(2) The balance to the California Senior Legislature, for its ongoing activities on behalf of older persons. The California Senior Legislature shall use at least 10 percent of this balance for purposes of marketing and promoting the fund.

(b) All moneys allocated pursuant to paragraph (2) of subdivision (a) may be carried over from the year in which they were received and encumbered in any following year.

(c) The funds allocated to the California Senior Legislature for the purpose of funding the activities of the California Senior Legislature shall be spent pursuant to the purview of the Joint Rules Committee of the California Senior Legislature in a manner consistent with the bylaws of the California Senior Legislature, established through a majority vote of the California Senior Legislature.

(d) The California Senior Legislature's Internet Web site shall report the goals of the organization, the number of and summary of bills proposed by the California Senior Legislature, and all events the California Senior Citizen Advocacy Voluntary Tax Contribution Fund supports each year.

18733. (a) Except as otherwise provided in subdivision (b), this article shall remain in effect only until January 1, 2025, following the first appearance of the California Senior Citizen Advocacy 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 California Senior Citizen Advocacy 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).