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SB-61 Personal income taxes: voluntary contributions: Emergency Food for Families Voluntary Tax Contribution Fund. (2017-2018)

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Senate Bill No. 61

CHAPTER 723

An act to amend Sections 18851, 18852, 18853, and 18855 of, and to amend the heading of Article 14 (commencing with Section 18851) of Chapter 3 of Part 10.2 of Division 2 of, the Revenue and Taxation Code, and to amend Section 18995 of the Welfare and Institutions 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

SB 61, Hertzberg. Personal income taxes: voluntary contributions: Emergency Food for Families Voluntary Tax Contribution Fund.

Existing law authorizes individuals to contribute amounts in excess of their personal income tax liability for the support of specified funds, including the Emergency Food Assistance Program Fund. Existing law also has general administrative provisions applicable to voluntary contributions. Existing law provides for any new or extended voluntary contribution fund, to include the words "voluntary tax contribution" in the name of the fund, require the administering agency to include specified information about the fund on its Internet Web site, continuously appropriate from the fund the contributions made to the administering agency, and set a minimum contribution amount for the continuation of any voluntary tax contribution on the tax return form and include a generally applicable repeal date for a voluntary tax contribution. Existing law requires that the Emergency Food Assistance Program Fund equal or exceed a minimum contribution amount, which initially was \$250,000 and which was required to be and has been adjusted for inflation.

This bill would change the name of the Emergency Food Assistance Program Fund to the Emergency Food for Families Voluntary Tax Contribution Fund, would provide that the required calendar year minimum contribution amount for the fund to continue appearing on the return is an unadjusted \$250,000, and would extend the provisions that apply to that voluntary contribution fund to January 1, 2026. The bill would make a continuous appropriation from the Emergency Food for Families Voluntary Tax Contribution Fund to the Franchise Tax Board and the Controller for reimbursement of all costs incurred in the administration of these provisions and to the State Department of Social Services for allocation to the Emergency Food Assistance Program. The bill would also make additional changes to conform to the provisions described above.

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

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

SECTION 1. The heading of Article 14 (commencing with Section 18851) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code is amended to read:

Article 14. Emergency Food for Families Voluntary Tax Contribution Fund

SEC. 2. Section 18851 of the Revenue and Taxation Code is amended to read:

18851. (a) An individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the Emergency Food for Families Voluntary Tax Contribution Fund, which is established by Section 18852. That designation is to be used as a voluntary checkoff 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 original 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 "Emergency Food for Families 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 the Emergency Food Assistance Program.

(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).

SEC. 3. Section 18852 of the Revenue and Taxation Code is amended to read:

18852. There is in the State Treasury the Emergency Food for Families Voluntary Tax Contribution Fund to receive contributions made pursuant to Section 18851. 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 18851 to be transferred to the Emergency Food for Families Voluntary Tax Contribution Fund. The Controller shall transfer from the Personal Income Tax Fund to the Emergency Food for Families Voluntary Tax Contribution Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18851 for payment into that fund.

SEC. 4. Section 18853 of the Revenue and Taxation Code is amended to read:

18853. (a) Notwithstanding Section 13340 of the Government Code, all money transferred to the Emergency Food for Families Voluntary Tax Contribution Fund shall be continuously appropriated and allocated as follows:

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

(2) To the State Department of Social Services for allocation to the Emergency Food Assistance Program. Funds shall be allocated for direct services provided by the Emergency Food Assistance Program and may not be used for the department's administrative costs.

(b) The State Department of Social Services shall report on its Internet Web site the process for awarding money, the amount of money spent on administration, and an itemization of how program funds were awarded, including, but not limited to, information regarding recipients of funds.

SEC. 5. Section 18855 of the Revenue and Taxation Code is amended to read:

18855. (a) Except as otherwise provided in subdivision (b), this article shall remain in effect only until January 1, 2026, and as of December 1 of that year is repealed, unless a later enacted statute, that is enacted before January 1, 2026, deletes or extends that date.

(b) (1) By September 1, 2006, and by September 1 of each subsequent calendar year that the Emergency Food for Families Voluntary Tax Contribution Fund appears on a 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 as described in paragraph (3). 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).

(c) Notwithstanding the repeal of this article, any contribution amounts designated pursuant to this article prior to its repeal shall continue to be transferred and disbursed in accordance with this article as in effect immediately prior to that repeal.

SEC. 6. Section 18995 of the Welfare and Institutions Code is amended to read:

18995. (a) On and after January 1, 2017, the State Emergency Food Assistance Program (SEFAP), administered by the State Department of Social Services, shall be renamed as the "CalFood Program." The CalFood Program shall provide food and funding for the provision of emergency food to food banks established pursuant to the federal Emergency Food Assistance Program (7 C.F.R. Parts 250 and 251) whose ongoing primary function is to facilitate the distribution of food to low-income households.

(b) (1) The CalFood Account is hereby established in the Emergency Food for Families Voluntary Tax Contribution Fund established pursuant to Section 18852 of the Revenue and Taxation Code, and may receive federal funds and voluntary donations or contributions.

(2) Notwithstanding Section 18853 of the Revenue and Taxation Code, the following shall apply:

(A) All moneys received by the CalFood Account shall, upon appropriation by the Legislature, be allocated to the State Department of Social Services for allocation to the CalFood Program and, with the exception of those contributions made pursuant to Section 18851 of the Revenue and Taxation Code and funds received through Parts 250 and 251 of Title 7 of the Code of Federal Regulations, shall be used for the purchase, storage, and transportation of food grown or produced in California. Storage and transportation expenditures shall not exceed 10 percent of the CalFood Program fund's annual budget.

(B) Notwithstanding subparagraph (A), funds received by the CalFood Account shall, upon appropriation by the Legislature, be allocated to the State Department of Social Services for allocation to the CalFood Program as described in subparagraph (A), and shall, in part, be used to pay for the department's administrative costs associated with the administration of the CalFood Program.

(c) (1) The Public Higher Education Pantry Assistance Program Account is hereby established in the Emergency Food for Families Voluntary Tax Contribution Fund established pursuant to Section 18852 of the Revenue and Taxation Code.

(2) Notwithstanding Section 18853 of the Revenue and Taxation Code, funds in the Public Higher Education Pantry Assistance Program Account shall, upon appropriation by the Legislature, be allocated to the State Department of Social Services for allocation to food banks established pursuant to Parts 250 and 251 of Title 7 of the Code of Federal Regulations that meet both of the following criteria:

(A) The primary function of the food bank is the distribution of food to low-income households.

(B) The food bank has identified specific costs associated with supporting on-campus pantry and hunger relief efforts serving low-income students.

CORRECTIONS:

Text—Page 5.