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**SB-1363 Personal income taxes: voluntary contributions: National Alliance on Mental Illness California Voluntary Tax Contribution Fund. (2017-2018)**

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**Senate Bill No. 1363**

**CHAPTER 359**

An act to add and repeal Article 14.5 (commencing with Section 18857) 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 September 11, 2018. Filed with Secretary of State September 11, 2018. ]

**LEGISLATIVE COUNSEL'S DIGEST**

SB 1363, Moorlach. Personal income taxes: voluntary contributions: National Alliance on Mental Illness California 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 the 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 fund provisions on the tax return form and a generally applicable repeal date for voluntary tax contribution provisions.

This bill would allow an individual to designate on his or her tax return that a specified amount in excess of his or her personal income tax liability be transferred to the National Alliance on Mental Illness California 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 the California Highway Patrol for administrative costs and by requiring the Department of the California Highway Patrol to post specified information provided by the National Alliance on Mental Illness about those funds on its Internet Web site. The bill would require remaining funds in the National Alliance on Mental Illness California Voluntary Tax Contribution Fund to be transferred to the Department of the California Highway Patrol for disbursement to the National Alliance on Mental Illness California to fund the Crisis Intervention Team program that trains peace officers to assist, and engage safely with, persons living with mental illness. 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. 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 14.5 (commencing with Section 18857) is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

**Article 14.5. National Alliance on Mental Illness California Voluntary Tax Contribution Fund**

**18857.** (a) An individual may designate on the tax return that a contribution in excess of the personal income tax liability, if any, be made to the National Alliance on Mental Illness California Voluntary Tax Contribution Fund, which is established by Section 18857.1. 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 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 "National Alliance on Mental Illness California 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 to fund the Crisis Intervention Team program that trains peace officers to assist, and engage safely with, persons living with mental illness.

(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).

(f) Notwithstanding any other law, a voluntary contribution designation for the National Alliance on Mental Illness California Voluntary Tax Contribution Fund shall not be added on the return until another voluntary contribution designation is removed or space is available, whichever occurs first.

**18857.1.** There is hereby established in the State Treasury the National Alliance on Mental Illness California Voluntary Tax Contribution Fund to receive contributions made pursuant to Section 18857. 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 18857 to be transferred to the National Alliance on Mental Illness California Voluntary Tax Contribution Fund. The Controller shall transfer from the Personal Income Tax Fund to the National Alliance on Mental Illness California Voluntary Tax Contribution Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18857 for payment into that fund.

**18857.2.** (a) Notwithstanding Section 13340 of the Government Code, all money transferred to the National Alliance on Mental Illness California Voluntary Tax Contribution Fund shall be continuously appropriated and allocated as follows:

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

(2) (A) To the Department of the California Highway Patrol for disbursement to the National Alliance on Mental Illness California to fund the Crisis Intervention Team program that trains peace officers to assist, and engage safely with, persons living with mental illness.

(B) The National Alliance on Mental Illness California shall not use more than 5 percent of the moneys received pursuant to this article for administrative purposes.

(b) The Department of the California Highway Patrol shall report on its Internet Web site information provided by the National Alliance on Mental Illness on the process for awarding money, the amount of money spent on administration, and an itemization of how program funds were awarded.

**18857.3.** (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 National Alliance on Mental Illness California 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 National Alliance on Mental Illness California 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).