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SB-309 Personal income tax: California Senior Citizen Advocacy Voluntary Tax Contribution Fund. (2019-2020)

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Senate Bill No. 309

CHAPTER 325

An act to amend Section 18733 of the Revenue and Taxation Code, relating to taxation, and declaring the urgency thereof, to take effect immediately.

[Approved by Governor September 20, 2019. Filed with Secretary of State September 20, 2019.]

LEGISLATIVE COUNSEL'S DIGEST

SB 309, Rubio. Personal income tax: California Senior Citizen Advocacy Voluntary Tax Contribution Fund.

Existing law authorizes an individual to contribute amounts in excess of the individual's 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 that a voluntary tax contribution remains in effect only until January 1 of the 7th calendar year following the first appearance of the contribution on the personal income tax return, and requires that a minimum contribution of \$250,000 must be received for the fund to continue appearing on the tax return, as specified.

Existing law allows 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 is continuously appropriated to the California Senior Legislature for the purpose of funding the activities of the California Senior Legislature. Existing law requires specified minimum contributions to be made in order for the fund to appear on the return for the following year, and repeals 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.

This bill would eliminate the requirement that the California Senior Citizen Advocacy Voluntary Tax Contribution Fund meet a minimum contribution amount in order for the fund to appear on the return for the following year, thereby allowing the fund to remain on the personal income tax form until the provisions repeal, pursuant to existing law, on January 1, 2025.

This bill would declare that it is to take effect immediately as an urgency statute.

Vote: 2/3 Appropriation: no Fiscal Committee: yes Local Program: no

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

SECTION 1. Section 18733 of the Revenue and Taxation Code is amended to read:

18733. Notwithstanding subdivision (c) of Section 18873 and Section 18874, this article shall remain in effect only until January 1, 2025, and is repealed as of December 1 of that year.

SEC. 2. This act is an urgency statute necessary for the immediate preservation of the public peace, health, or safety within the meaning of Article IV of the California Constitution and shall go into immediate effect. The facts constituting the necessity are:

In order to ensure the California Senior Legislature, which advocates for and protects California's senior citizens, continues to receive funding through voluntary tax contributions without being subject to a minimum contribution requirement as soon as possible, it is necessary that this act take effect immediately.