



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

AB-1828 Personal income taxes: voluntary contributions: Endangered and Rare Fish, Wildlife, and Plant Species Conservation and Enhancement Account: Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund: covered grants. (2023-2024)

SHARE THIS:  

Date Published: 09/23/2024 09:00 PM

Assembly Bill No. 1828

CHAPTER 360

An act to amend Sections 1773.1 and 1773.2 of, and to add Section 1773.3 to, the Fish and Game Code, and to amend Sections 18744, 18749, and 18749.3 of the Revenue and Taxation Code, relating to taxation, and making an appropriation therefor.

[Approved by Governor September 22, 2024. Filed with Secretary of State September 22, 2024.]

LEGISLATIVE COUNSEL'S DIGEST

AB 1828, Waldron. Personal income taxes: voluntary contributions: Endangered and Rare Fish, Wildlife, and Plant Species Conservation and Enhancement Account: Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund: covered grants.

Existing law, until January 1, 2025, allows an individual taxpayer to contribute amounts in excess of the taxpayer's personal income tax liability for the support of specified funds and accounts, including, among others, to the Endangered and Rare Fish, Wildlife, and Plant Species Conservation and Enhancement Account, a continuously appropriated account established in the Fish and Game Preservation Fund, or until December 1 of a calendar year that the Franchise Tax Board determines the amount of contributions estimated to be received will not at least equal the minimum contribution amount of \$250,000.

This bill would extend the operability of the taxpayer contribution described above until the sooner of January 1, 2032, or until December 1 of a calendar year that the Franchise Tax Board determines the amount of contributions estimated to be received will not at least equal the minimum contribution amount of \$250,000, as provided. By extending the operation of a continuously appropriated account, the bill would make an appropriation.

Existing law requires the Department of Fish and Wildlife to maintain the Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund for the support of a competitive grant program established by the department for the purposes of the recovery and rehabilitation of injured, sick, or orphaned wildlife and of conservation education, and creates a voluntary checkoff on the tax return for an individual to designate a contribution in excess of the tax liability, if any, to be made to the fund, as provided.

This bill would instead require the grant funds to be used for the purposes of the rehabilitation of injured, sick, or orphaned wildlife and of wildlife conservation education. The bill would require an applicant to be in compliance with all conditions of its wildlife rehabilitation permit and all applicable local, state, and federal laws and to actively use an electronic database to maintain wildlife rehabilitation animal records.

This bill would authorize the department to distribute up to 100% of the grant award of a covered grant, as the bill would define the term, upon its execution. The bill also would require the department to require a report from a covered grant recipient after the completion of a covered grant award that addresses what objectives were met and the means used to meet them, and what

objectives were unmet and the reasons why they were unmet. The bill would disqualify a recipient nonprofit that fails to submit the report from covered grant award eligibility for one year.

Existing law allows an individual to designate on the individual's tax return that a specified amount in excess of the individual's tax liability be contributed to the Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund, a continuously appropriated fund. Existing law requires that these provisions remain operative only until January 1 of the 7th taxable year following its first appearance on the tax return, and is repealed as of December 1 of that year.

This bill would extend the operability of the designation and fund to the sooner of January 1, 2031, or until on and after January 1 of a calendar year that the Franchise Tax Board determines the amount of contributions estimated to be received will not at least equal the minimum contribution amount of \$250,000, as provided. By extending the operation of a continuously appropriated fund, 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. Section 1773.1 of the Fish and Game Code is amended to read:

1773.1. (a) The funds deposited in the Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund pursuant to Article 5.2 (commencing with Section 18749) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code are to be used for the support of a competitive grant program to be established by the department for the purposes of the rehabilitation of injured, sick, or orphaned wildlife, and wildlife conservation education.

(b) A maximum of 5 percent of the funds allocated to the department may be used to defray the administrative expenses associated with administering the Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund.

SEC. 2. Section 1773.2 of the Fish and Game Code is amended to read:

1773.2. To be eligible for grant funding from the competitive grant program established pursuant to Section 1773.1, an applicant shall meet all of the following criteria:

(a) The applicant shall provide proof that it is a nonprofit organization that operates a wildlife rehabilitation facility permitted pursuant to Section 679 of Title 14 of the California Code of Regulations.

(b) The applicant shall be in compliance with all conditions of its wildlife rehabilitation permit issued by the department and all applicable local, state, and federal laws.

(c) The applicant shall actively use an electronic database to maintain wildlife rehabilitation animal records.

SEC. 3. Section 1773.3 is added to the Fish and Game Code, to read:

1773.3. (a) For purposes of this section, "covered grant" means a grant in an amount no greater than twenty thousand dollars (\$20,000) with a grant period duration of no more than one year.

(b) In administering the competitive grant program established pursuant to Section 1773.1, the department may distribute up to 100 percent of the grant award of a covered grant upon its execution.

(c) (1) The department shall require a report from a covered grant recipient after the completion of a covered grant award that addresses both of the following:

(A) What objectives were met and the means used to meet them.

(B) What objectives were unmet and the reasons why they were unmet.

(2) A recipient nonprofit that fails to submit the report to the department shall be ineligible to receive a covered grant award for one year.

SEC. 4. Section 18744 of the Revenue and Taxation Code is amended to read:

18744. (a) Except as otherwise provided in subdivision (b), this article shall remain operative only until January 1, 2032, and as of December 1 of that year is repealed.

(b) (1) By September 1, 2006, and by September 1 of each subsequent calendar year that the Rare and Endangered Species Preservation Voluntary Tax Contribution Program 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. 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 is 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 calendar year.

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

SEC. 5. Section 18749 of the Revenue and Taxation Code is amended to read:

18749. (a) An individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund, established by Section 18749.1. 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. If no designee is specified, the contribution shall be transferred to the General Fund, after reimbursement of the direct actual costs of the Franchise Tax Board for the collection and administration of funds under this article.

(d) If an individual designates a contribution to more than one account or fund listed on the tax return, and the amount available for designation is insufficient to satisfy the total amount designated, the contribution shall be allocated among the designees on a pro rata basis.

(e) When another voluntary contribution designation is removed from the tax return, or as soon as space is available, whichever occurs first, the Franchise Tax Board shall revise the form of the tax return to include a space labeled the "Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund" to allow for the designation provided. The form shall include in the instruction information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used to support the rehabilitation of injured, sick, or orphaned native wildlife and for wildlife conservation education.

(f) 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. 6. Section 18749.3 of the Revenue and Taxation Code is amended to read:

18749.3. (a) Except as otherwise provided in subdivision (b), this article shall remain operative only until January 1, 2031, and is repealed as of December 1 of that year.

(b) (1) By September 1 of the second calendar year and by September 1 of each subsequent calendar year that the Native California Wildlife Rehabilitation 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 the 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).