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SB-1172 Personal income tax: voluntary contributions: California Breast Cancer Research Voluntary Tax Contribution Fund and California Cancer Research Voluntary Tax Contribution Fund. (2023-2024)

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Senate Bill No. 1172

CHAPTER 130

An act to amend Sections 18796 and 18864 of the Revenue and Taxation Code, relating to taxation, and making an appropriation therefor.

[Approved by Governor July 15, 2024. Filed with Secretary of State July 15, 2024.]

LEGISLATIVE COUNSEL'S DIGEST

SB 1172, Grove. Personal income tax: voluntary contributions: California Breast Cancer Research Voluntary Tax Contribution Fund and California Cancer Research Voluntary Tax Contribution Fund.

Existing law allows individuals, until January 1, 2025, to designate on their personal income tax return that a specified amount in excess of their tax liability be contributed to the California Breast Cancer Research Voluntary Tax Contribution Fund, which is continuously appropriated to the Franchise Tax Board, the Controller, and the University of California for specified purposes. Existing law also allows individuals, until January 1, 2025, to designate on their tax returns that a specified amount in excess of their tax liability be contributed to the California Cancer Research Voluntary Tax Contribution Fund, which is continuously appropriated to the Franchise Tax Board, the Controller, and the University of California for specified purposes. Existing law requires that each of these funds equal or exceed a minimum contribution amount of \$250,000 to continue appearing on the return.

This bill would extend the operation of each fund's provisions to January 1, 2032. By extending operation of continuously appropriated funds, this 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 18796 of the Revenue and Taxation Code is amended to read:

18796. (a) Except as provided in subdivision (b), this article shall remain in effect only until January 1, 2032, and is repealed on December 1, 2032.

(b) (1) By September 1, 2018, and by September 1 of each subsequent calendar year that the California Breast Cancer Research 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 pursuant to paragraph (3). The Franchise Tax Board shall estimate the amount of the 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 is 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).

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

SEC. 2. Section 18864 of the Revenue and Taxation Code is amended to read:

18864. (a) Except as otherwise provided in subdivision (b), this article shall remain in effect only until January 1, 2032, and is repealed on December 1, 2032.

(b) (1) By September 1 of the second calendar year and each subsequent calendar year that the California Cancer Research 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 pursuant to 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 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 is inoperative with respect to taxable years beginning on or after January 1 of that calendar year and is 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).

(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.