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AB-241 Wildfire and Vegetation Management Voluntary Tax Contribution Fund. (2025-2026)

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CALIFORNIA LEGISLATURE— 2025–2026 REGULAR SESSION

ASSEMBLY BILL

NO. 241

Introduced by Assembly Member Tangipa

January 14, 2025

An act to add and repeal Article 2 (commencing with Section 18710) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to voluntary contributions, and making an appropriation therefor.

LEGISLATIVE COUNSEL'S DIGEST

AB 241, as introduced, Tangipa. Wildfire and Vegetation Management Voluntary Tax Contribution Fund.

Existing law allows an individual taxpayer to contribute amounts in excess of their personal income tax liability for the support of specified funds and accounts, including, among others, to the Native California Wildlife Rehabilitation Voluntary Tax Contribution Fund.

This bill would also allow an individual to designate on their tax return that a specified amount in excess of their tax liability be transferred to the continuously appropriated Wildfire and Vegetation Management Voluntary Tax Contribution Fund, which would be created by this bill. The bill would require the Franchise Tax Board to revise the tax return form to include a space for the designation of contributions to the fund when another voluntary designation is removed from the form or there is space, whichever occurs first. By establishing a new continuously appropriated fund, 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. Article 2 (commencing with Section 18710) is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

Article 2. Wildfire and Vegetation Management Voluntary Tax Contribution Fund

18710. (a) Any individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the Wildfire and Vegetation Management Voluntary Tax Contribution Fund, which is established by Section 18711. 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 the joint return.

(c) A designation shall be made for any taxable year on the initial return for that taxable year, and once made shall be irrevocable. In the event that 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. In the event that 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 the administration of funds under this article.

(d) In the event a taxpayer 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) The Franchise Tax Board shall revise the forms of the return to include a space labeled the "Wildfire and Vegetation Management Voluntary Tax Contribution Fund" to allow for the designation permitted. The forms 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 support efforts to prevent wildfires through vegetation management in the state and to mitigate the damage done by wildfires in the state.

(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).

18711. There is in the State Treasury the Wildfire and Vegetation Management Voluntary Tax Contribution Fund to receive contributions made pursuant to Section 18710. 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 18710 to be transferred to the Wildfire and Vegetation Management Voluntary Tax Contribution Fund. The Controller shall transfer from the Personal Income Tax Fund to the Wildfire and Vegetation Management Voluntary Tax Contribution Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18710 for payment into that fund.

18712. Notwithstanding Section 13340 of the Government Code, all money transferred to the Wildfire and Vegetation Management Voluntary Tax Contribution Fund shall be continuously appropriated and allocated as follows:

(a) 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.

(b) To the Department of Conservation for distribution to resource conservation districts, prioritizing those districts that are located in areas identified by the State Fire Marshal as high or very high fire hazard severity zones, pursuant to Section 51178 of the Government Code.

18713. (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 of the second calendar year and each subsequent calendar year that the Wildfire and Vegetation Management 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.