AB-829 Richard Paul Hemann Parkinson's Disease Program: Parkinson's Disease Research Voluntary Tax Contribution Fund. (2025-2026)

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Assembly Bill No. 829

CHAPTER 99

An act to add and repeal Article 1 (commencing with Section 18700) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to Parkinson's disease, and making an appropriation therefor.

[Approved by Governor August 28, 2025. Filed with Secretary of State August 28, 2025.]

LEGISLATIVE COUNSEL'S DIGEST

AB 829, Sharp-Collins. Richard Paul Hemann Parkinson's Disease Program: Parkinson's Disease Research Voluntary Tax Contribution Fund.

Existing law establishes the Richard Paul Hemann Parkinson's Disease Program, which, among other things, requires the State Department of Public Health to collect data on the incidence of Parkinson's disease in California, as specified.

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 California Alzheimer's Disease and Related Dementia Research 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 Parkinson's Disease Research Voluntary Tax Contribution Fund, which would be created by this bill. The bill would continuously appropriate the moneys in the fund to the State Department of Public Health to support the above-referenced program relating to Parkinson's disease in California. 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 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. The Legislature finds and declares all of the following:

(a) Over 1,000,000 Americans and 120,000 Californians live with Parkinson's disease.

(b) Parkinson's disease is the second most common, and fastest growing, neurological disease in the United States.

(c) Parkinson's disease costs California over $5 billion annually in direct and indirect costs.

(d) Parkinson's disease is a chronic, progressive neurological disease.

(e) The symptoms of Parkinson’s disease vary from person to person and can include tremors, slowness of movement and rigidity, gait and balance difficulties, speech and swallowing disturbances, cognitive impairment and dementia, mood disorders, and a variety of other nonmotor symptoms.

(f) It is estimated that 90,000 individuals are diagnosed annually with Parkinson’s disease in the United States. This is 50-percent higher than research previously suggested.

(g) There is inadequate data on the incidence and prevalence of Parkinson’s disease, but it is estimated to affect nearly 1,600,000 people in the United States, and that number is expected to more than double by 2040.

(h) There’s a critical need for both public and private funding to advance Parkinson’s research in California.

(i) California has become a model for the nation and the world in its effort to help improve our understanding and treatment of neurodegenerative diseases that are costing the state billions of dollars each year.

(j) Since the creation of the California Parkinson’s Disease Registry in 2018 and the expansion to the California Neurodegenerative Disease Registry in 2021, this state has been a national leader advancing research that has been replicated by other states throughout the country.

(k) Given the wealth of research institutions and some of the best researchers in the world, along with a thriving life science and pharmaceutical industry, California can provide a brighter future for patients suffering from Parkinson’s disease.

SEC. 2. Article 1 (commencing with Section 18700) is added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, to read:

Article 1. Parkinson’s Disease Research Voluntary Tax Contribution Fund

18700. (a) An individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the Parkinson’s Disease Research Voluntary Tax Contribution Fund, established by Section 18701. 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 “Parkinson’s Disease Research 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 Richard Paul Hemann Parkinson’s Disease Program established pursuant to Chapter 1.6 (commencing with Section 103870) of Part 2 of Division 102 of the Health and Safety Code.

(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).

18701. There is hereby established in the State Treasury the Parkinson’s Disease Research Voluntary Tax Contribution Fund to receive contributions made pursuant to Section 18700. 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 18700 to be transferred to the Parkinson’s Disease Research Voluntary Tax Contribution Fund. The Controller shall transfer from the Personal Income Tax Fund to the Parkinson’s Disease Research Voluntary Tax Contribution Fund an amount not in excess of the sum of the amounts designated by individuals pursuant to Section 18700 for payment into that fund.

18702. (a) Notwithstanding Section 13340 of the Government Code, all moneys in the Parkinson’s Disease Research Voluntary Tax Contribution Fund shall be continuously appropriated, without regard to fiscal year, as follows:

(1) 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.

(2) The revenues remaining, after allocation pursuant to paragraph (1), to the State Department of Public Health for the purposes of administering the Richard Paul Hemann Parkinson’s Disease Program pursuant to Chapter 1.6 (commencing with Section 103870) of Part 2 of Division 102 of the Health and Safety Code.

(b) The State Department of Public Health shall comply with the internet website reporting requirements described in Section 18873.

18703. (a) Except as otherwise provided in subdivision (b), this article shall remain operative only until January 1 of the seventh calendar year following the first appearance of the Parkinson’s Disease Research Voluntary Tax Contribution Fund on the tax return, 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 Parkinson’s Disease 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. 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).