

**State of California**

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**Legislative Change No.**

**05-04**

Bill Number: AB 190 Author: Negrete McLeod Chapter Number: 05-160

Laws Affecting Franchise Tax Board: Revenue and Taxation Code Sections 18846, 18846.1, 18846.2, & 18846.3

Date Filed with the Secretary of the State: September 2, 2005

SUBJECT: California Sexual Violence Victim Services Fund

**Assembly Bill 190 (Negrete McLeod), as enacted on September 2, 2005, made the following changes to California law:**

Section 18846 of the Revenue and Taxation Code is added.

This act allows taxpayers to designate their own money, not tax liability, to the California Sexual Violence Victim Services Fund ("fund"). The contributions would be made in full dollar amounts. Each signatory on a joint return may make the contributions individually. The designations for any taxable year must be made on the initial return for the taxable year and, once made, are irrevocable. If an individual designates to more than one fund and an insufficient amount is available to satisfy the total amount designated, the contribution will be allocated among the designees on a pro rata basis. A deduction will be allowed for any contribution made.

This act requires the Franchise Tax Board (FTB) to include a designation space for the fund on the individual tax return.

This act specifies that the California Sexual Violence Victim Services Fund designation may not be added to the income tax return until another voluntary contribution designation is removed.

Section 18846.1 of the Revenue and Taxation Code is added.

This act establishes the California Sexual Violence Victim Services Fund in the State Treasury to receive contributions made pursuant to this act.

This act requires FTB to notify the Controller of both the amount of money paid by taxpayers in excess of their tax liability and the amount of refund money taxpayers have designated to the fund.

The Controller is required to transfer from the Personal Income Tax Fund to the fund an amount not in excess of the amounts reported by FTB.

Bureau Director

Jana Howard for Brian Putler

Date

11/16/05

Section 18846.2 of the Revenue and Taxation Code is added.

This act requires that all money transferred to the fund be allocated, upon appropriation by the Legislature, first to FTB and the Controller for reimbursement of costs incurred performing their duties related to the fund. The remaining money is then allocated to the Epidemiology and Prevention for Injury Control Branch of the State Department of Health Services for allocation to the California Coalition Against Sexual Assault (CALCASA). The grants will be used to support CALCASA rape crisis center programs for victims of rape and sexual assault.

This act specifies that the funds must not be used for the administrative costs of the Epidemiology and Prevention for Injury Control Branch of the State Department of Health Services.

Section 18846.3 of the Revenue and Taxation Code is added.

This act specifies that the provisions authorizing the fund shall remain in effect until January 1 of the fifth taxable year following the first appearance of the California Sexual Violence Victim Services Fund on the return. As of that date, the act will be repealed unless a later enacted statute, enacted prior to the applicable date, deletes or extends that date.

If FTB estimates in the second calendar year after the fund first appears on the return that contributions made to the fund on returns filed in that calendar year will be less than \$250,000 for the taxable year or the adjusted amount for subsequent years, this article is repealed for taxable years beginning on or after January 1 of that calendar year. FTB is required to estimate the annual contribution amount by September 1 of each year using actual amounts contributed and an estimated contribution amount for the remainder of the year.

For each calendar year beginning with the third calendar year, the minimum estimated contribution amount for the calendar year is adjusted for inflation based on the figures for the percentage change in the California Consumer Price Index received on or before August 1<sup>st</sup> of the calendar year.

This act is effective January 1, 2006.

This act will not require any reports by the department to the Legislature.