



Summary Analysis of Amended Bill

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Sponsor:

Bill Number: SB 309

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Amended: April 11, 2019, and
April 22, 2019

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Related Bills: See Prior Analysis

Subject: California Senior Citizen Advocacy Voluntary Tax Contribution Fund

Summary

This bill would, under the Personal Income Tax Law (PITL), repeal the minimum contribution requirement for the California Senior Citizen Advocacy Voluntary Tax Contribution Fund.

Recommendation – No position.

Summary of Amendments

The April 11, 2019, amendments added several coauthors, removed provisions of the bill that would have modified the California Senior Citizen Advocacy Voluntary Tax Contribution Fund and replaced them with the provisions modifying the fund as discussed in this analysis.

The April 22, 2019, amendments added an urgency clause.

Except for the “Effective/Operative Date,” “This Bill,” and “Economic Impact” sections, the remainder of the department’s analysis of the bill as introduced on February 15, 2019, still applies. The “Implementation Considerations,” and “Fiscal Impact” sections have been restated below for convenience.

Effective/Operative Date

As an urgency measure, this bill would be effective and operative immediately upon enactment.

This Bill

Under the PITL, this bill would immediately upon enactment, remove the minimum contribution requirement for the California Senior Citizen Advocacy Voluntary Tax Contribution Fund.

Implementation Considerations

Implementing this bill would occur during the department's normal annual update.

Fiscal Impact

This bill would not impact the department's costs.

Economic Impact

Revenue Estimate

This bill, as amended April 22, 2019, does not change the revenue impact of the California Senior Citizen Advocacy Voluntary Tax Contribution Fund.

Revenue Discussion

This bill would eliminate the \$250,000 minimum contribution amount for the California Senior Citizen Advocacy Fund. The fund would remain on the voluntary contribution funds listed on the state's personal income tax return. Under current law contributions could be made through 2024. Subsequently, the deduction for those contributions would continue, and no change in revenue would be recognized.

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