



STATE OF CALIFORNIA
Franchise Tax Board

Short Form Analysis

Author: Smallwood-Cuevas, et al. Sponsor:

Bill Number: SB 1073

Amended: June 11, 2026

SUBJECT

Black Cultural District Voluntary Tax Contribution Fund

- Technical Amendment

SUMMARY

This bill, under the Administration of Franchise and Income Tax Laws, would create the Black Cultural District Voluntary Tax Contribution Fund (Fund) and would allow a taxpayer to make a voluntary contribution to the fund on their state personal income tax return for taxable years beginning on or after January 1, 2026, and before January 1, 2033.

ANALYSIS

The June 11, 2026, amendments added coauthors, **limited the Arts Council's** administrative use of funds to 5 percent, and removed the requirement for the Arts Council to report information provided by its grantee.

The Franchise Tax Board's analysis of this bill as amended May 28, 2026, still applies.

LEGISLATIVE CONTACT

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