

AMENDED IN SENATE AUGUST 5, 2002

AMENDED IN SENATE JUNE 17, 2002

AMENDED IN ASSEMBLY APRIL 16, 2002

CALIFORNIA LEGISLATURE—2001–02 REGULAR SESSION

ASSEMBLY BILL

No. 2783

Introduced by Assembly Member Strom-Martin

February 25, 2002

An act to amend Sections 7380 and 7381 of, to add Section 7382 to, and to repeal Article 6 (commencing with Section 7380) of Chapter 2 of Division 6 of, the Fish and Game Code, and to add Article 5 (commencing with Section 18741) to Chapter 3 of Part 10.2 of the Revenue and Taxation Code, relating to fish and game.

LEGISLATIVE COUNSEL'S DIGEST

AB 2783, as amended, Strom-Martin. Fish and game: endangered species: income tax contributions: steelhead trout reports.

(1) Existing law requires any person taking steelhead trout in inland waters to have in his or her possession a steelhead trout catch report-restoration card issued by the Department of Fish and Game. Existing law requires cardholders to record certain information on the card relative to fishing.

This bill would make these provisions inoperative on July 1, 2007, and would repeal them as of January 1, 2008.

The bill would require the cardholder to return the card to the department on a schedule or date established by the department. Because a violation of this requirement would be a misdemeanor under

existing law, the bill would establish a state-mandated local program by creating a new crime.

(2) Existing law restricts the use of the revenue from the fees for the cards, until July 1, 2002, to monitoring, restoring, and enhancing steelhead trout resources, and to administering the catch report-restoration card program.

This bill would extend the restriction on the use of the revenues for those purposes until July 1, 2007.

(3) Existing law relating to the administration of income tax laws allowed individual taxpayers, until January 1, 2002, to contribute amounts in excess of their tax liability to the Endangered and Rare Fish, Wildlife, and Plant Species Conservation and Enhancement Account in the Fish and Game Preservation Fund. All ~~money~~ *moneys* contributed to the fund pursuant to these provisions ~~was~~ *were* continuously appropriated to the Department of Fish and Game for specified purposes, and ~~was~~ *were* subject to review by the budget committees of the Legislature.

This bill would reinstate those endangered and rare fish, wildlife, and plant species contribution provisions, and would extend their operation until January 1, 2008. This bill would also require that all ~~money~~ *moneys* contributed to the account pursuant to these provisions, upon appropriation by the Legislature, be allocated to the Franchise Tax Board *and the Controller* for the costs of collection and administration of the funds, and to the Department of Fish and Game for specified purposes.

(4) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 7380 of the Fish and Game Code is
- 2 amended to read:
- 3 7380. (a) In addition to a valid California sportfishing license
- 4 issued pursuant to Section 7149 and any applicable sport license



1 stamp issued pursuant to this code, after January 1, 1993, a person
2 taking steelhead trout in inland waters, shall have in his or her
3 possession a nontransferable steelhead trout catch
4 report-restoration card issued by the department. The cardholder
5 shall record certain fishing information on the card as designated
6 by the department. The information shall be recorded whenever
7 the cardholder finishes fishing for the day, moves to another river
8 or stream, or retains steelhead trout. The cardholder shall return
9 the card to the department on a schedule or date established by the
10 department.

11 (b) The cost of the card shall be three dollars (\$3), as adjusted
12 pursuant to Section 713. The funds received by the department
13 from the sale of the card shall be deposited in the Fish and Game
14 Preservation Fund and shall be available for expenditure upon
15 appropriation by the Legislature. The department shall maintain
16 the internal accountability necessary to ensure that all restrictions
17 and requirements pertaining to the expenditure of these funds are
18 met.

19 (c) The commission shall adopt regulations necessary to
20 implement this section. These regulations shall include, but not be
21 limited to, procedures necessary to obtain appropriate steelhead
22 trout resources management information, and a requirement that
23 the card contain a statement explaining potential uses of the funds
24 received as authorized by Section 7381.

25 SEC. 2. Section 7381 of the Fish and Game Code is amended
26 to read:

27 7381. (a) Revenue received pursuant to Section 7380 may
28 only be expended, upon appropriation by the Legislature, to
29 monitor, restore, or enhance steelhead trout resources consistent
30 with Sections 6901 and 6902, and to administer the catch
31 report-restoration card program. The department shall submit all
32 proposed expenditures, including proposed expenditures for
33 administrative purposes, to the Advisory Committee on Salmon
34 and Steelhead Trout for review and comment prior to submitting
35 a request for inclusion of the appropriation in the annual Budget
36 Bill. The committee may recommend revisions in any proposed
37 expenditure to the Legislature and the commission.

38 (b) The department shall report to the Legislature on or before
39 July 1, 2007, regarding the implementation of the catch
40 report-restoration card program, the projects undertaken using



1 revenues derived pursuant to that program, the benefits derived,
2 and its recommendation regarding whether the catch
3 report-restoration card requirement should be continued.

4 SEC. 3. Section 7382 is added to the Fish and Game Code, to
5 read:

6 7382. This article shall become inoperative on July 1, 2007,
7 and, as of January 1, 2008, is repealed, unless a later enacted statute
8 that is enacted before January 1, 2008, deletes or extends the dates
9 on which it becomes inoperative and is repealed.

10 SEC. 4. Article 5 (commencing with Section 18741) is added
11 to Chapter 3 of Part 10.2 of the Revenue and Taxation Code, to
12 read:

13
14 Article 5. Fish and Game Preservation Fund

15
16 18741. (a) Any individual may designate on the tax return
17 that a contribution in excess of the tax liability, if any, be made to
18 the Endangered and Rare Fish, Wildlife, and Plant Species
19 Conservation and Enhancement Account established in the Fish
20 and Game Preservation Fund pursuant to Section 1770 of the Fish
21 and Game Code.

22 (b) The contribution shall be in full dollar amounts and may be
23 made individually by each signatory on a joint return.

24 (c) A designation under subdivision (a) shall be made for any
25 taxable year on the initial return for that taxable year, and once
26 ~~made shall be irrevocable. If payments and credits reported on the~~
27 ~~return, together with any other credits associated with the~~
28 ~~individual's account, do not exceed the tax liability, if any, shown~~
29 ~~thereon, the return shall be treated as though no designation had~~
30 ~~been made. If no designee is specified, the contribution shall, after~~
31 ~~reimbursement of the direct actual costs of the Franchise Tax~~
32 ~~Board for the collection and administration of funds under this~~
33 ~~article, be transferred to the General Fund. The individual shall be~~
34 ~~notified in cases where the discrepancy between the amount~~
35 ~~actually available for designation and the amount designated~~
36 ~~exceeds ten dollars (\$10): *made shall be irrevocable.*~~

37 (d) If an individual designates a contribution to more than one
38 account, and the amount available is insufficient to satisfy the total
39 amount designated, the contribution shall be allocated among the
40 designees on a pro rata basis.



1 (e) The Franchise Tax Board shall revise the form of the return
2 to include a space labeled ~~‘Rare~~ “Rare and Endangered Species
3 Preservation ~~Program~~ ‘Program’” to allow for the designation
4 permitted under subdivision (a).

5 (f) A deduction shall be allowed under Article 6 (commencing
6 with Section 17201) of Chapter 3 of Part 10 for any contribution
7 made pursuant to subdivision (a).

8 18742. (a) The Franchise Tax Board shall notify the
9 Controller of both the amount of ~~money~~ moneys paid by taxpayers
10 in excess of their tax liability and the amount of refund ~~money~~
11 moneys that taxpayers have designated pursuant to Section 18741
12 to be transferred to the Endangered and Rare Fish, Wildlife, and
13 Plant Species Conservation and Enhancement Account. The
14 Controller shall transfer from the Personal Income Tax Fund to
15 that account, an amount not in excess of the sum of the amounts
16 reported to the Controller by the Franchise Tax Board that have
17 been designated by individuals pursuant to Section 18741 for
18 payment into that account.

19 (b) All ~~money~~ moneys transferred to the account, upon
20 appropriation by the Legislature, shall be allocated as follows:

21 (1) To the Franchise Tax Board *and the Controller* for the
22 reimbursement of all actual and direct costs incurred by the
23 Franchise Tax Board *and the Controller* in connection with the
24 collection and administration of funds under this article.

25 (2) To the Department of Fish and Game for the purposes
26 specified in Section 1771 of the Fish and Game Code.

27 18743. It is the intent of the Legislature that this article create
28 an additional funding source for programs for endangered and rare
29 animals and native plant species and shall be used to supplement,
30 not supplant, other funding sources for these programs.

31 18744. (a) This article shall remain in effect only until
32 January 1, 2008, and as of that date is repealed, unless a later
33 enacted statute, which is enacted before January 1, 2008, deletes
34 or extends that date.

35 (b) If, in any calendar year the Franchise Tax Board estimates
36 by September 1 that contributions described in this article made on
37 returns filed in that calendar year will be less than two hundred
38 fifty thousand dollars (\$250,000) for taxable years beginning in
39 2002, or the adjusted amount specified in subdivision (c) for
40 subsequent taxable years, as may be applicable, then this article is



1 repealed with respect to taxable years beginning on and after
2 January 1 of that calendar year. The Franchise Tax Board shall
3 estimate the annual contribution amount by September 1 of each
4 year using the actual amounts known to be contributed and an
5 estimate of the remaining year’s contributions.

6 (c) For each calendar year, beginning with calendar year 2003,
7 the Franchise Tax Board shall adjust, on or before September 1 of
8 that calendar year, the minimum estimated contribution amount
9 specified in subdivision (b) as follows:

10 (1) The minimum estimated contribution amount for the
11 calendar year shall be an amount equal to the product of the
12 minimum estimated contribution amount for the prior September
13 1 multiplied by the inflation factor adjustment as specified in
14 paragraph (2) of subdivision (h) of Section 17041, rounded off to
15 the nearest dollar.

16 (2) The inflation factor adjustment used for the calendar year
17 shall be based on the figures for the percentage change in the
18 California Consumer Price Index received on or before August 1
19 of the calendar year pursuant to paragraph (1) of subdivision (h)
20 of Section 17041.

21 (d) Notwithstanding the repeal of this article, any contribution
22 amounts designated pursuant to this article prior to its repeal shall
23 continue to be transferred and disbursed in accordance with this
24 article as in effect immediately prior to that repeal.

25 SEC. 5. No reimbursement is required by this act pursuant to
26 Section 6 of Article XIII B of the California Constitution because
27 the only costs that may be incurred by a local agency or school
28 district will be incurred because this act creates a new crime or
29 infraction, eliminates a crime or infraction, or changes the penalty
30 for a crime or infraction, within the meaning of Section 17556 of
31 the Government Code, or changes the definition of a crime within
32 the meaning of Section 6 of Article XIII B of the California
33 Constitution.

