

Assembly Constitutional Amendment

No. 24

Introduced by Assembly Member Cohn

January 4, 2006

Assembly Constitutional Amendment No. 24—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by adding Section 26.5 to Article XIII thereof, relating to domestic violence.

LEGISLATIVE COUNSEL'S DIGEST

ACA 24, as introduced, Cohn. Personal income tax: Domestic Violence Shelter Services Fund.

The California Constitution authorizes the imposition of income taxes on persons, corporations, or other entities, as prescribed by law.

This measure, for taxable years beginning on or after January 1, 2006, would impose an additional income tax at the rate of 1/40% on that portion of an individual taxpayer's taxable income that exceeds \$1,000,000. This measure would also require that all revenues, less refunds, derived from those taxes be transferred to the Domestic Violence Shelter Services Fund, created by this measure, for allocation by a Domestic Violence Shelter Services Fund Advisory Council, established under this measure, to domestic violence services organizations, as provided.

This measure would require that the funding provided pursuant to this measure be used to expand domestic violence shelter services, as provided, and would prohibit the use of that funding to supplant existing state funding for those same services.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes.
State-mandated local program: no.

1 *Resolved by the Assembly, the Senate concurring,* That the
2 Legislature of the State of California at its 2005-06 Regular
3 Session commencing on the sixth day of December 2004,
4 two-thirds of the membership of each house concurring, hereby
5 proposes to the people of the State of California, that the
6 Constitution of the State be amended as follows:

7 That Section 26.5 is added to Article XIII thereof, to read:

8 SEC. 26.5. (a) For each taxable year beginning on or after
9 January 1, 2006, in addition to any other taxes imposed under the
10 Personal Income Tax Law (Part 10 (commencing with Section
11 17001) of Division 2 of the Revenue and Taxation Code), or any
12 successor to that part, there is hereby imposed an additional tax
13 at the rate of $\frac{1}{40}$ of 1 percent on that portion of a taxpayer's
14 taxable income that exceeds one million dollars (\$1,000,000).

15 (b) For purposes of applying Part 10.2 (commencing with
16 Section 18401) of Division 2 of the Revenue and Taxation Code,
17 or any successor to that part, the tax imposed under this section
18 shall be treated as if imposed under Section 17041 of that code,
19 or any successor to that section.

20 (c) All revenues, less refunds, derived from the taxes imposed
21 pursuant to subdivision (a) shall annually be transferred to the
22 Treasurer for deposit in the Domestic Violence Shelter Services
23 Fund, which is hereby created in the State Treasury. Moneys in
24 that fund are hereby appropriated, without regard to fiscal year,
25 for allocation by the Domestic Violence Shelter Services Fund
26 Advisory Council established in subdivision (e), as follows:

27 (1) An amount not to exceed 10 percent of the net revenue
28 derived from the tax rate imposed by this section shall be used to
29 reimburse the administrative costs incurred by the State
30 Department of Health Services, the Office of Emergency
31 Services, and the Domestic Violence Shelter Services Fund
32 Advisory Council in performing their duties under this section.

33 (2) Fifty-five percent of the net revenues remaining after the
34 application of paragraph (1) shall be distributed in equal shares
35 among the domestic violence services organizations that qualify
36 for funding under either the Maternal, Child and Adolescent
37 Health Law (Chapter 6 (commencing with Section 124250) of
38 Part 2 of Division 106 of the Health and Safety Code) or Section
39 13823.15 of the Penal Code, or any successor to any of those
40 provisions.

1 (3) Forty-five percent of the net revenues remaining after the
2 application of paragraph (1) shall be used to provide grants to
3 organizations that provide domestic violence services to
4 underrepresented communities, including ethnic, racial, and
5 lesbian, gay, bisexual, or transgender communities.

6 (d) The moneys allocated pursuant to this section, other than
7 those moneys that are allocated for reimbursement of
8 administrative costs, shall be used to expand domestic violence
9 shelter services, and shall not be used to supplant existing state
10 funding for those services.

11 (e) (1) This section shall be administered by the Domestic
12 Violence Shelter Services Fund Advisory Council. The council
13 shall be composed of 26 voting members and four nonvoting
14 members, as follows:

15 (A) The 13 voting and the two nonvoting members of the
16 advisory council created pursuant to subdivision (e) of Section
17 124250 of the Health and Safety Code, or any successor to that
18 council.

19 (B) The 13 voting and the two nonvoting members of the
20 Office of Emergency Services Domestic Violence Advisory
21 Council established by Section 13823.16 of the Penal Code, or
22 any successor to that council.

23 (2) The Domestic Violence Shelter Services Fund Advisory
24 Council shall, in the manner prescribed by statute, establish the
25 grant application process and set criteria for determining whether
26 to award, renew, or deny grants under paragraph (3) of
27 subdivision (c) to an organization that provides domestic
28 violence services to underserved, ethnic, racial, or lesbian, gay,
29 bisexual, or transgender communities.

30 (f) This section shall be broadly construed to accomplish its
31 purposes.