

ASSEMBLY BILL

No. 1001

Introduced by Assembly Member Parra

February 22, 2007

An act to add and repeal Article 17 (commencing with Section 18881) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1001, as introduced, Parra. Taxpayer contributions: California Ovarian Cancer Research Fund.

Provisions relating to the administration of personal income taxes allow individual taxpayers to contribute amounts in excess of their tax liability for the support of specified funds or accounts.

This bill would additionally allow taxpayers to designate on their tax returns, that a specified amount in excess of their tax liability be transferred to the California Ovarian Cancer Research Fund, which would be created by this bill. This bill would provide that all moneys contributed to the fund pursuant to these provisions, upon appropriation by the Legislature, be allocated to the Franchise Tax Board and the Controller for reimbursement of cost, as provided, and to the University of California for the support of ovarian cancer research, as provided.

This bill would provide that these voluntary contribution provisions are repealed on either January 1, 2013, or on January 1 of an earlier calendar year if the Franchise Tax Board estimates that the annual contribution amount will be less than \$200,000, as provided.

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

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

1 SECTION 1. Article 17 (commencing with Section 18881) is
2 added to Chapter 3 of Part 10.2 of Division 2 of the Revenue and
3 Taxation Code, to read:

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5 Article 17. California Ovarian Cancer Research Fund

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7 18881. The Legislature finds and declares all of the following:

8 (a) Ovarian cancer is a devastating health condition that will
9 affect one out of 50 American women during their lifetimes.
10 Ovarian cancer accounts for 4 percent of all cancers among women,
11 and ranks fifth as a cause of death for women with cancer. There
12 are approximately 25,000 new cases and over 16,000 deaths each
13 year. The death rate for this disease has not changed much in the
14 last 50 years. Unfortunately, almost 70 percent of women with the
15 common epithelial ovarian cancer are not diagnosed until the
16 disease is advanced in stage. The five-year survival rate for these
17 women is only 15 to 20 percent.

18 (b) There is no known cause, cure, or prevention at this time
19 for ovarian cancer. Women are encouraged to listen to their bodies
20 by heeding the following early warning signs:

21 (1) Unexplained change in bowel habits or bladder habits
22 including constipation, urinary frequency, and incontinence.

23 (2) Gastrointestinal upset, including gas, indigestion, or nausea.

24 (3) Unexplained weight loss or weight gain.

25 (4) Pelvic or abdominal pain or discomfort.

26 (5) Pelvic or abdominal bloating or swelling.

27 (6) A constant feeling of fullness.

28 (7) Fatigue.

29 (8) Abnormal or postmenopausal bleeding.

30 (9) Pain during intercourse.

31 (c) The state of ovarian cancer screening must be dramatically
32 improved to identify tumors.

33 (d) It is the intent of the Legislature, in enacting this article, to
34 establish a systematic program to conduct research regarding the
35 cause, cure, and prevention of ovarian cancer. The outcome of this
36 research may have direct effects and consequences on the
37 development of a comprehensive system that may identify the
38 cause, cure, and prevention of ovarian cancer, as well as improving

1 the screening, diagnosis, and treatment of victims of ovarian cancer.
2 This program shall award grants to eligible physicians, hospitals,
3 laboratories, educational institutions, and other organizations and
4 persons for the purpose of enabling organizations and persons to
5 conduct research.

6 18882. For the purpose of this article, “research” shall include,
7 but not be limited to, expenditures to develop and advance the
8 understanding, techniques, and modalities effective in the
9 prevention, cure, screening, and treatment of ovarian cancer.

10 18883. (a) Any individual may designate on the tax return that
11 a contribution in excess of the tax liability, if any, be made to the
12 California Ovarian Cancer Research Fund, which is established
13 by Section 18884.

14 (b) The contributions shall be in full dollar amounts and may
15 be made individually by each signatory on a joint return.

16 (c) A designation under subdivision (a) shall be made for any
17 taxable year on the individual return for that taxable year, and once
18 made shall be irrevocable. In the event that payments and credits
19 reported on the return, together with any other credits associated
20 with the individual’s account, do not exceed the individual’s
21 liability, the return shall be treated as though no designation has
22 been made.

23 (d) The Franchise Tax Board shall revise the forms of the return
24 to include a space labeled the “California Ovarian Cancer Research
25 Fund” to allow for the designation permitted under subdivision
26 (a). The forms shall also include in the instructions information
27 that the contribution may be in the amount of one dollar (\$1) or
28 more and that the contribution shall be used to conduct research
29 relating to the cure, screening, and treatment of ovarian cancer.

30 (e) It is the intent of the Legislature that the 2008 tax return
31 include a space for the California Ovarian Cancer Research Fund.

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

35 18884. There is in the State Treasury the California Ovarian
36 Cancer Research Fund to receive contributions made pursuant to
37 Section 18883. The Franchise Tax Board shall notify the Controller
38 of both the amount of money paid by taxpayers in excess of their
39 tax liability and the amount of refund money which taxpayers have
40 designated pursuant to Section 18883 to be transferred to the

1 California Ovarian Cancer Research Fund. The Controller shall
2 transfer from the Personal Income Tax Fund to the California
3 Ovarian Cancer Research Fund an amount not in excess of the
4 sum of the amounts designated by individuals pursuant to Section
5 18883 for payment into that fund.

6 18885. All money transferred to the California Ovarian Cancer
7 Research Fund, upon appropriation by the Legislature, shall be
8 allocated as follows:

9 (a) To the Franchise Tax Board and the Controller for
10 reimbursement of all costs incurred by the Franchise Tax Board
11 and the Controller in connection with their duties under this article.

12 (b) To the University of California for the support of ovarian
13 cancer research. The University of California may use up to 5
14 percent of the money allocated to it for administering and
15 promoting ovarian cancer research.

16 18886. (a) Subject to subdivision (b), this article shall remain
17 in effect only until January 1, 2013, and as of that date is repealed,
18 unless a later enacted statute, which is enacted before January 1,
19 2013, deletes that date.

20 (b) (1) By September 1, 2009, and by September 1 of each
21 subsequent calendar year that the California Ovarian Cancer
22 Research Fund appears on a tax return, the Franchise Tax Board
23 shall do all of the following:

24 (A) Determine the minimum contribution amount required to
25 be received during the next calendar year for the fund to appear
26 on the tax return for the taxable year that includes that next calendar
27 year.

28 (B) Provide written notification to the University of California
29 of the amount determined in subparagraph (A).

30 (C) Determine whether the amount of contributions estimated
31 to be received during the calendar year will equal or exceed the
32 minimum contribution amount determined by the Franchise Tax
33 Board for the calendar year pursuant to subparagraph (A). The
34 Franchise Tax Board shall estimate the amount of contributions
35 to be received by using the actual amounts received and an estimate
36 of the contributions that will be received by the end of that calendar
37 year.

38 (2) If the Franchise Tax Board determines that the amount of
39 contributions estimated to be received during a calendar year will
40 not at least equal the minimum contribution amount for the calendar

1 year, this article is repealed with respect to taxable years beginning
2 on or after January 1 of that calendar year.

3 (3) For purposes of this section, the minimum contribution
4 amount for a calendar year means two hundred thousand dollars
5 (\$200,000).

6 (c) Notwithstanding the repeal of this article, any contribution
7 amounts designated pursuant to this article prior to its repeal shall
8 continue to be transferred and disbursed in accordance with this
9 article as in effect immediately prior to that repeal.

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