

AMENDED IN ASSEMBLY MARCH 12, 2013

CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

ASSEMBLY BILL

No. 247

Introduced by Assembly Member Wagner

February 6, 2013

An act to *add Chapter 8 (commencing with Section 8000) to Part 2 of Division 2 of the Public Contract Code, and to amend Section 18724 of the Revenue and Taxation Code, relating to ~~taxation~~ seniors.*

LEGISLATIVE COUNSEL'S DIGEST

AB 247, as amended, Wagner. Personal income taxes: voluntary contribution: California Fund for Senior Citizens: *public contracts: California Senior Legislature.*

Existing law creates the California Senior Legislature to advocate for the needs of seniors.

This bill would exempt the California Senior Legislature from public contract law requirements related to the procurement of goods or services, as provided.

Under the Personal Income Tax Law, taxpayers are allowed to contribute amounts in excess of their tax liability for the support of the California Fund for Senior Citizens until the year in which ~~a specified~~ *the* minimum contribution is not received, or January 1, 2015, which ever occurs first.

This bill would extend the date of January 1, 2015, to January 1, 2020.

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. Chapter 8 (commencing with Section 8000) is
 2 added to Part 2 of Division 2 of the Public Contract Code, to read:

3
 4 CHAPTER 8. CALIFORNIA SENIOR LEGISLATURE
 5

6 8000. The California Senior Legislature shall be exempt from
 7 public contract law requirements related to the procurement of
 8 goods or services set forth in the Public Contract Code or the
 9 Government Code.

10 SECTION 1.

11 SEC. 2. Section 18724 of the Revenue and Taxation Code is
 12 amended to read:

13 18724. (a) Except as otherwise provided in subdivision (b),
 14 this article shall remain in effect only for taxable years beginning
 15 before January 1, 2020, and as of December 1, 2020, is repealed.

16 (b) (1) By September 1, 2006, and by September 1 of each
 17 subsequent calendar year that the California Fund for Senior
 18 Citizens appears on a tax return, the Franchise Tax Board shall
 19 determine whether the amount of contributions estimated to be
 20 received during the calendar year will equal or exceed two hundred
 21 fifty thousand dollars (\$250,000). The Franchise Tax Board shall
 22 estimate the amount of contributions to be received by using the
 23 actual amounts received and an estimate of the contributions that
 24 will be received by the end of that calendar year.

25 (2) The Franchise Tax Board shall provide written notification
 26 to the California Senior Legislature of the amount determined
 27 pursuant to paragraph (1).

28 (3) If the Franchise Tax Board determines the amount of
 29 contributions estimated to be received during a calendar year will
 30 not at least equal the minimum contribution amount for the calendar
 31 year, this article shall become inoperative for taxable years
 32 beginning on or after January 1 of that calendar year, and shall be
 33 repealed on December 1 of that calendar year.

34 (4) For purposes of this section, the minimum contribution
 35 amount for a calendar year means two hundred fifty thousand
 36 dollars (\$250,000).

37 (c) Notwithstanding the repeal of this article, any contribution
 38 amounts designated pursuant to this article prior to its repeal shall

- 1 continue to be transferred and disbursed in accordance with this
- 2 article as in effect immediately prior to that repeal.

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