

AMENDED IN ASSEMBLY APRIL 17, 2013  
AMENDED IN ASSEMBLY MARCH 12, 2013  
CALIFORNIA LEGISLATURE—2013–14 REGULAR SESSION

**ASSEMBLY BILL**

**No. 247**

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**Introduced by Assembly Member Wagner**

February 6, 2013

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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 seniors: *taxation.*~~

LEGISLATIVE COUNSEL'S DIGEST

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

~~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 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 added  
2 to Part 2 of Division 2 of the Public Contract Code, to read:

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4 ~~CHAPTER 8. CALIFORNIA SENIOR LEGISLATURE~~

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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 ~~SEC. 2.~~

11 ~~SECTION 1.~~ Section 18724 of the Revenue and Taxation Code  
12 is 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15 before January 1, 2020, and as of December 1, 2020, is repealed.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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