

Introduced by Senator De León

February 22, 2013

An act to amend Section 18872 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 808, as introduced, De León. Personal income taxes: voluntary contributions.

Existing law states that it is the intent of the Legislature to encourage persons who prepare tax returns, as specified, to inform their clients, in writing, that they may make a voluntary contribution to specified funds or programs as provided on the state income tax return.

This bill would make a technical, nonsubstantive change to this provision.

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

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

1 SECTION 1. Section 18872 of the Revenue and Taxation Code
2 is amended to read:
3 18872. The Legislature finds and declares that it is important
4 to inform taxpayers ~~that they may~~ *of their ability* to make voluntary
5 contributions to certain funds or programs, as provided on the state
6 income tax return. The Legislature further finds and declares that
7 many taxpayers remain unaware of the voluntary contribution
8 check-offs on the state income tax return. Therefore, it is the intent
9 of the Legislature to encourage all persons who prepare state
10 income tax returns to inform their clients in writing, prior to the

- 1 completion of any tax return, that they may make a contribution
- 2 to any voluntary contribution check-off on the state income tax
- 3 return if they so choose.

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