

**Senate Bill No. 987**

**CHAPTER 621**

An act to amend Section 18754.2 of the Revenue and Taxation Code, relating to wildlife.

[Approved by Governor September 26, 2014. Filed with  
Secretary of State September 26, 2014.]

**LEGISLATIVE COUNSEL'S DIGEST**

**SB 987, Monning. California Sea Otter Fund: Department of Fish and Wildlife: State Coastal Conservancy.**

Existing law establishes the Department of Fish and Wildlife and sets forth the duties of that department. Existing law establishes the State Coastal Conservancy with prescribed powers and responsibilities for implementing a program of agricultural land protection, area restoration, and resource enhancement within the coastal zone, as defined.

Existing law, until January 1, 2016, establishes the California Sea Otter Fund and allows taxpayers to designate on their tax returns that a specified amount in excess of their tax liability be transferred to the fund. Existing law requires money in that fund, upon appropriation by the Legislature, to be allocated to the Department of Fish and Wildlife for the purposes of establishing a sea otter fund to be used within the department's index coding system for increased investigation, prevention, and enforcement actions, and to the State Coastal Conservancy for competitive grants and contracts for research, projects, and programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem.

With respect to the portion of money allocated to the department upon appropriation by the Legislature, this bill would instead specify that the money be allocated to the department for purposes of establishing a sea otter fund to be used for sea otter conservation, including for increased investigation, prevention, and enforcement actions related to sea otter mortality. The bill would also require money in the fund, upon appropriation by the Legislature, to be allocated to the department and the conservancy for public outreach activities that encourage taxpayers to make contributions by voluntary checkoff on a tax return to the fund.

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

**SECTION 1.** Section 18754.2 of the Revenue and Taxation Code is amended to read:

18754.2. (a) All money transferred to the California Sea Otter Fund, upon appropriation by the Legislature, shall be allocated as follows:

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

(2) Fifty percent of the revenues remaining after allocation pursuant to paragraph (1), to the Department of Fish and Wildlife for the purposes of establishing a sea otter fund to be used for sea otter conservation, including, but not limited to, for increased investigation, prevention, and enforcement actions related to sea otter mortality, and for public outreach activities that encourage taxpayers to make contributions by voluntary checkoff on a tax return to the California Sea Otter Fund.

(3) Fifty percent of the revenues remaining after allocation pursuant to paragraph (1), to the State Coastal Conservancy for competitive grants and contracts to public agencies and nonprofit organizations for research, science, protection, projects, or programs related to the Federal Sea Otter Recovery Plan or improving the nearshore ocean ecosystem, including, but not limited to, program activities to reduce sea otter mortality, and for public outreach activities that encourage taxpayers to make contributions by voluntary checkoff on a tax return to the California Sea Otter Fund. The projects or programs may also address pathogens and water and wastewater treatment technologies.

(b) The State Coastal Conservancy shall solicit available federal, private, matching, and other dollars to maximize or leverage funds appropriated pursuant to paragraph (3) of subdivision (a) to provide the greatest benefit for sea otters.

(c) The State Coastal Conservancy may enter into interagency agreements with public agencies for purposes of paragraph (3) of subdivision (a).