

ASSEMBLY BILL

No. 190

Introduced by Assembly Member Negrete McLeod
(Coauthors: Assembly Members Chavez, Cohn, Evans, Garcia,
Shirley Horton, Houston, Koretz, Laird, Liu, Matthews, Maze,
Nava, Pavley, Spitzer, Walters, Wolk, and Yee)
(Coauthor: Senator Speier)

January 26, 2005

An act to add and repeal Article 13.5 (commencing with Section 18846) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 190, as introduced, Negrete McLeod. Taxpayer contributions: California Sexual Violence Victim Services 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.

This bill would allow taxpayers to designate on their tax returns that a specified amount in excess of their tax liability be transferred to the California Sexual Violence Victim Services Fund, which would be created by this bill. However, the bill would provide that a voluntary contribution designation for this fund may not be added on the tax return until another voluntary contribution designation is removed from that return.

This bill would require that all moneys contributed to the fund pursuant to these provisions, upon appropriation by the Legislature, be allocated to the Franchise Tax Board, the Controller, and the Office of Emergency Services for allocation to the California Coalition Against Sexual Assault, as provided.

This bill would provide that these voluntary contribution provisions are repealed on January 1 of the 5th taxable year following the taxable year the fund first appears on the tax return. The bill would further provide that these provisions are repealed for taxable years beginning on or after January 1 of the calendar year in which the Franchise Tax Board estimates by September 1 that the contributions made on returns filed in that calendar year will be less than \$250,000, or an adjusted amount for subsequent taxable years.

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. The Legislature finds and declares all of the
2 following:

3 (a) Sexual violence is a problem of sweeping proportions in
4 California. While statewide figures compiled by the Department
5 of Justice estimate that in 2003, 9,918 forcible rapes occurred in
6 California, it is estimated that only 28 percent of rapes and sexual
7 assaults are ever reported.

8 (b) According to the National Institute of Justice, rape is the
9 costliest crime in the United States, exacting \$86,500 in tangible
10 and intangible costs per victim.

11 (c) According to a study conducted by the National Victim
12 Center, 1.3 women age 18 and over in the United States are
13 forcibly raped each minute. That translates to 78 per hour, 1,871
14 per day, or 683,000 per year.

15 (d) In a study of more than 3,000 women at 32 colleges and
16 universities in the United States, 30 percent identified as rape
17 victims contemplated suicide after the incident.

18 (e) The California Coalition Against Sexual Assault
19 (CALCASA) is the only statewide organization in California
20 whose sole purpose is to promote public policy, advocacy,
21 training, and assistance on the issue of sexual violence.
22 CALCASA's primary membership is the 84 rape crisis centers,
23 campus rape prevention programs, and allied members in the
24 state.

25 SEC. 2. The heading of Article 13.5 (commencing with
26 Section 18846) is added to Chapter 3 of Part 10.2 of Division 2
27 of the Revenue and Taxation Code, to read:

1 Article 13.5. California Sexual Violence Victim Services
2 Fund
3

4 18846. (a) An individual may designate on the tax return that
5 a contribution in excess of the tax liability, if any, be made to the
6 California Sexual Violence Victim Services Fund established by
7 Section 18846.1. That designation is to be used as a voluntary
8 contribution on the tax return.

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

11 (c) A designation shall be made for any taxable year on the
12 initial return for that taxable year and once made is irrevocable.
13 If payments and credits reported on the return, together with any
14 other credits associated with the taxpayer's account, do not
15 exceed the taxpayer's liability, the return shall be treated as
16 though no designation has been made. If no designee is specified,
17 the contribution shall be transferred to the General Fund after
18 reimbursement of the direct actual costs of the Franchise Tax
19 Board for the collection and administration of funds under this
20 article.

21 (d) If an individual designates a contribution to more than one
22 account or fund listed on the tax return, and the amount available
23 is insufficient to satisfy the total amount designated, the
24 contribution shall be allocated among the designees on a pro rata
25 basis.

26 (e) When another voluntary contribution designation is
27 removed from the tax return, the Franchise Tax Board shall
28 revise the form of the return to include a space labeled the
29 "California Sexual Violence Victim Services Fund" to allow for
30 the designation permitted. The form shall also include in the
31 instructions information that the contribution may be in the
32 amount of one dollar (\$1) or more and that the contribution shall
33 be used to further the services that California's rape crisis centers
34 provide for victims of rape or sexual assault.

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

38 18846.1. There is hereby established in the State Treasury the
39 California Sexual Violence Victim Services Fund to receive
40 contributions made pursuant to Section 18846. The Franchise

1 Tax Board shall notify the Controller of both the amount of
2 money paid by taxpayers in excess of their tax liability and the
3 amount of refund money that taxpayers have designated pursuant
4 to Section 18846 to be transferred to the California Sexual
5 Violence Victim Services Fund. The Controller shall transfer
6 from the Personal Income Tax Fund to the California Sexual
7 Violence Victim Services Fund an amount not in excess of the
8 sum of the amounts designated by individuals pursuant to Section
9 18846 for payment into that fund.

10 18846.2. All moneys transferred to the California Sexual
11 Violence Victim Services Fund, upon appropriation by the
12 Legislature, shall be allocated as follows:

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

17 (b) To the Office of Emergency Services for allocation to the
18 California Coalition Against Sexual Assault (CALCASA) for the
19 award of grants to support CALCASA rape crisis center
20 programs for victims of rape and sexual assault. The Office of
21 Emergency Services shall not use these funds for its
22 administrative costs.

23 18846.3. (a) Except as otherwise provided in subdivision (b),
24 this article shall remain in effect only until January 1 of the fifth
25 taxable year following the first appearance of the California
26 Sexual Violence Victim Services Fund on the tax return, and as
27 of that date is repealed, unless a later enacted statute, that is
28 enacted before the applicable date, deletes or extends that date.

29 (b) If, in the second calendar year after the first taxable year
30 the California Sexual Violence Victim Services Fund appears on
31 the tax return, the Franchise Tax Board estimates by September 1
32 that contributions described in this article made on returns filed
33 in that calendar year will be less than two hundred fifty thousand
34 dollars (\$250,000), or the adjusted amount specified in
35 subdivision (c) for subsequent taxable years, as may be
36 applicable, then this article is repealed with respect to taxable
37 years beginning on or after January 1 of that calendar year. The
38 Franchise Tax Board shall estimate the annual contribution
39 amount by September 1 of each year using the actual amounts

1 known to be contributed and an estimate of the remaining year's
2 contribution.

3 (c) For each calendar year, beginning with the third calendar
4 year that the California Sexual Violence Victim Services Fund
5 appears on the tax return, the Franchise Tax Board shall adjust,
6 on or before September 1 of that calendar year, the minimum
7 estimated contribution amount specified in subdivision (b) as
8 follows:

9 (1) The minimum estimated contribution amount for the
10 calendar year shall be an amount equal to the product of the
11 minimum estimated contribution amount for the prior September
12 1 multiplied by the inflation factor adjustment as specified in
13 paragraph (2) of subdivision (h) of Section 17041, rounded off to
14 the nearest dollar.

15 (2) The inflation factor adjustment used for the calendar year
16 shall be based on the figures for the percentage change in the
17 California Consumer Price Index received on or before August 1
18 of the calendar year pursuant to paragraph (1) of subdivision (h)
19 of Section 17041.

20 (d) Notwithstanding the repeal of this article, any contribution
21 amounts designated pursuant to this article prior to its repeal
22 shall continue to be transferred and disbursed in accordance with
23 this article as in effect immediately prior to that repeal.