RN1521810 **AP 12**

**INTRODUCED BY SENIOR ASSEMBLY MEMBER ROLFE**

Legislative Counsel’s Digest

AP 12: PERSONAL INCOME TAX: VOLUNTARY CONTRIBUTIONS: MARKETING AND PUBLICITY.

UNDER THE PERSONAL INCOME TAX LAW, INDIVIDUALS MAY CONTRIBUTE AMOUNTS IN EXCESS OF THEIR TAX LIABILITY FOR THE SUPPORT OF SPECIFIED FUNDS.

THIS MEASURE WOULD MEMORIALIZE THE LEGISLATURE AND THE GOVERNOR TO ENACT LEGISLATION THAT WOULD REQUIRE THAT THE FRANCHISE TAX BOARD PROVIDE ANNUALLY TO THE GOVERNING BOARDS OF THE CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS, THE CALIFORNIA SOCIETY OF ENROLLED AGENTS, AND THE CALIFORNIA TAX EDUCATION COUNCIL, A REMINDER FOR THEIR MEMBERS TO ASK THEIR CLIENTS TO CONSIDER MAKING A DONATION TO THE FUNDS LISTED ON THE VOLUNTARY CONTRIBUTIONS PAGE OF THE CALIFORNIA STATE INCOME TAX FORM.

VOTE: MAJORITY.

AP 12: RELATING TO MARKETING THE VOLUNTARY CONTRIBUTIONS PAGE OF THE STATE INCOME TAX FORM

WHEREAS, THE STATE INCOME TAX FORM LISTS SEVERAL FUNDS ELIGIBLE TO RECEIVE CONTRIBUTIONS THROUGH THE FILING OF STATE INCOME TAX RETURNS; AND

WHEREAS, THE LEGISLATURE, THROUGH THE LEGISLATIVE PROCESS, HAS VETTED THESE FUNDS AND DEEMED THEM WORTHY OF INCLUSION ON STATE INCOME TAX FORM; AND

WHEREAS, SOME OF THE ORGANIZATIONS ALLOCATED REVENUES FROM THESE FUNDS PROVIDE SIGNIFICANT SUPPORT, INFORMATION, AND SERVICES TO THE PEOPLE OF CALIFORNIA THROUGH THEIR NETWORKS OF VOLUNTEERS; AND

WHEREAS, THESE VOLUNTEER-BASED ORGANIZATIONS PROVIDE COST SAVINGS, MAXIMIZE EXISTING RESOURCES, AND REDUCE FUTURE BURDENS TO THE STATE AND LOCAL GOVERNMENTS; AND

WHEREAS, INDEPENDENT SECTOR MAGAZINE REGULARLY ANALYZES THE VALUE OF A VOLUNTEER’S TIME AND HAS DETERMINED THAT IT WAS $23.07 FOR 2013; AND

WHEREAS, SOME TAX PREPARERS MAY NOT BE AWARE OF THE OPPORTUNITY FOR INDIVIDUALS TO CONTRIBUTE TO THESE FUNDS THROUGH THE STATE INCOME TAX FORM; AND

WHEREAS, EVEN WHEN AN INDIVIDUAL HAS PREVIOUSLY CONTRIBUTED TO THESE FUNDS THROUGH THE STATE INCOME TAX FORM, HIS OR HER TAX PREPARER MAY FORGET TO ASK IF HE OR SHE WOULD WISH TO CONTRIBUTE AGAIN; AND

WHEREAS, AS MANY OF CALIFORNIA’S TAXPAYERS AS POSSIBLE SHOULD BE MADE AWARE OF THE IMPORTANT MECHANISM CREATED BY THE LEGISLATURE TO STRENGTHEN THESE ORGANIZATIONS OF VOLUNTEERS; NOW, THEREFORE, BE IT

RESOLVED, BY THE SENIOR ASSEMBLY AND THE SENIOR SENATE, JOINTLY, THAT THE SENIOR LEGISLATURE OF THE STATE OF CALIFORNIA AT ITS 2015 REGULAR SESSION, A MAJORITY OF THE MEMBERS VOTING THEREFOR, HEREBY PROPOSES THAT THE FRANCHISE TAX BOARD SHALL PROVIDE ANNUALLY TO THE GOVERNING BOARDS OF THE CALIFORNIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS, THE CALIFORNIA SOCIETY OF ENROLLED AGENTS, AND THE CALIFORNIA TAX EDUCATION COUNCIL, A REMINDER FOR THEIR MEMBERS TO ASK THEIR CLIENTS TO CONSIDER MAKING A DONATION TO THE FUNDS LISTED ON THE VOLUNTARY CONTRIBUTIONS PAGE OF THE CALIFORNIA STATE INCOME TAX FORM; AND BE IT FURTHER

RESOLVED, THAT THE SENIOR LEGISLATURE OF THE STATE OF CALIFORNIA RESPECTFULLY MEMORIALIZES THE LEGISLATURE AND THE GOVERNOR OF THE STATE OF CALIFORNIA TO ENACT APPROPRIATE LEGISLATION THAT WOULD ADDRESS THE CONCERNS SET FORTH IN THIS MEASURE; AND BE IT FURTHER

RESOLVED, THAT A COPY OF THIS MEASURE BE TRANSMITTED TO THE SPEAKER OF THE ASSEMBLY, THE PRESIDENT PRO TEMPORE OF THE SENATE, AND THE GOVERNOR OF THE STATE OF CALIFORNIA.