CONCURRENCE IN SENATE AMENDMENTS
AB 611 (Lee)
As Amended June 25, 2026
Majority vote

SUMMARY

Establishes the California Spinal Cord Injury Research Voluntary Tax Contribution Fund (Fund) and authorizes a taxpayer to make a voluntary contribution to the fund on their state personal income tax return from tax year 2027 to 2033.

Senate Amendments

1) Delete the prior contents of the bill as passed by the Assembly.

2) Require the Franchise Tax Board (FTB) to revise the personal income tax (PIT) return to add the Fund as a voluntary contribution fund (VCF) for taxable years beginning on or after January 1, 2027, and before January 1, 2034.

3) Allow taxpayers to make designated contributions to the Fund on their original PIT return in full dollar amounts of $1 or more.

4) Require the Fund to receive a standard minimum annual contribution amount of $250,000 to remain in effect.

5) Establish the Fund in the State Treasury.

6) Provide that all of the moneys transferred to the Fund shall be continuously appropriated and first allocated to the FTB and the State Controller for reimbursement of all administrative costs incurred.

7) Require the State Controller to transfer remaining moneys in the Fund after paying administrative costs to the Regents of the University of California (UC) for distribution of grants for the purposes of conducting research on the treatments of spinal cord injuries.

8) Provide that the UC may use up to 5% of the moneys allocated to them for administering and promoting the Spinal Cord Injury Research Program.

9) Request that the UC report on its internet website the process for awarding moneys, the amount of moneys spent on administration, and an itemization of how program funds were awarded, including, but not limited to, information regarding recipients of funds.

COMMENTS

1) *Roman Reed Spinal Cord Injury Research Act of 1999*: AB 750 (Dutra), Chapter 777, Statutes of 2000, established the Roman Reed Spinal Cord Injury Research Act of 1999 (Roman Reed Act), created a UC-administered research grant program to support basic neurological research into potential cures and treatments for spinal cord injuries. The program responded to the significant human and fiscal costs of spinal cord injury, including tens of thousands of paralyzed Californians and high annual care costs for paraplegic and

quadriplegic individuals. AB 750 continuously appropriated $16 million from the General Fund and was scheduled to sunset in 2006.

AB 1794 (Dutra), Chapter 414, Statutes of 2004, extended the Roman Reed Act sunset to January 1, 2011, continuing state support for the program. AB 1931 (Torrico), Chapter 457, Statutes of 2010, deleted the repeal date, eliminated the unused State Treasury fund structure, and instead authorized UC to maintain an independent fund to accept public and private funds. Committee analyses of AB 1931 noted that the intended fund for the program had never been placed in the State Treasury; instead, UC operated the program through budget appropriations not expressly earmarked for the Roman Reed Spinal Cord Injury Research program. Subsequent bills attempted to restore or identify new funding sources for the program but were either held in committee or vetoed.

The statutory authority remained, but state funding was not renewed. UC Irvine's website states that the Roman Reed Core Laboratory continued some functions using local funds, but the state-funded grant program ended.[1] The Roman Reed Core Laboratory continues today, providing training in spinal cord injury techniques to enable investigators new to the field to launch research programs in their own labs.

2) *What would this bill do*? For taxable years beginning on or after January 1, 2027, and before January 1, 2034, this bill would require the inclusion of the Fund as a VCF on the PIT return. After reimbursement of the FTB and State Controller for their administrative costs, all moneys in the Fund would be continuously appropriated to the UC for distribution of grants for the purposes of conducting research on the treatments of spinal cord injuries pursuant to the Roman Reed Act. Up to 5% of the moneys allocated to the UC may be used to administer and promote the Spinal Cord Injury Research Program.

3) *So many causes, so little space*: There are countless worthy causes that would benefit from the inclusion of a VCF on the state's income tax returns. At the same time, space on the returns is limited. Thus, it could be argued that the current system for adding VCFs to the form is subjective and essentially rewards organizations and causes that can convince the Legislature to include their fund on the form.

   In 2025, the Legislature authorized two new VCFs: the California Pediatric Cancer Research VCF and the Parkinson's Disease Research VCF, bringing the total to 18 active VCFs in the 2026 calendar year. The contributions to these VCF during the 2025 calendar year as of May 2026 for the 2026 calendar year are as follows:[2]

Fund Name	2025	2026 Jan. - May
Alzheimer's Disease and Related Dementia	$ 401,309	$ 347,544
California ALS Research Network	$ 75,418	$ 67,684
California Breast Cancer Research	$ 353,549	$ 290,899
California Cancer Research	$ 344,918	$ 268,527
California Firefighters' Memorial	$ 210,997	$ 139,462

[1] https://www.reeve.uci.edu/roman-reed
[2] https://www.ftb.ca.gov/file/personal/voluntary-contribution-funds/annual-contribution/index.html

California Peace Officer Memorial Foundation	$ 88,274	$ 70,234
California Pediatric Cancer Research	NEW VCF	$ 120,254
California Sea Otter	$ 228,948	INACTIVE
California Senior Citizen Advocacy	$ 104,465	$ 90,539
California Seniors Special Fund	$ 108,752	$ 107,339
Emergency Food for Families**	$ 455,440	$ 391,528
Keep Arts in Schools	$ 221,043	INACTIVE
Mental Health Crisis Prevention	$ 267,818	$ 213,328
Native California Wildlife Rehabilitation	$ 281,545	$ 242,346
Parkinson's Disease Research	NEW VCF	$ 158,760
Prevention of Animal Homelessness and Cruelty	$ 229,269	$ 208,061
Protect Our Coast and Oceans	$ 247,745	$ 227,321
Rare and Endangered Species Preservation	$ 319,151	$ 283,829
School Supplies for Homeless Children	$ 479,871	$ 406,142
State Parks Protection Fund/Parks Pass Purchase*	$ 510,171	$ 418,337
2025 TOTAL	**$4,937,314**	-----
2025 Average	**$ 274,295**	-----
*** Most Popular 2025**		
**** Historically Most Popular VCF by Annual Average Contributions**		

4) *Related VCFs*. Three other active VCFs direct their fund monies to the UC for medical research grant funding: (i) California Pediatric Cancer Research VCF; (ii) California Breast Cancer Research VCF; and (iii) California Cancer Research VCF. If this bill is enacted, the Fund would be a fourth VCF with funds allocated to the UC.

   Additionally, three other VCFs direct their fund monies towards medical-related research: (i) Alzheimer’s Disease and Related Dementia; (ii) California ALS Research Network; and (iii) Parkinson’s Disease Research. If this bill is enacted, the Fund would be the seventh VCF listed on the return, wherein the fund monies are allocated to medical-related research.

   As noted by the Senate Committee on Appropriations, the UC indicates that it would incur annual administrative costs of $165,000, which is considerably more than 5% of estimated donations earmarked for administrative costs by this bill. The Committee may wish to consider how restructuring the administration of medical research-related VCFs could improve efficiency and reduce potentially duplicative clerical work.

5) *Leveling the field*: In an effort to promote a fair playing field, the Legislature enacted a series of requirements for new and extended VCFs. Specifically, Revenue and Taxation Code Section 18873 was added by SB 1476 (Committee on Governance and Finance), Chapter 597, Statutes of 2016, to bring a degree of uniformity and improvement to the disparate VCF statutes. Among other things, Section 18873 provides the following parameters:

   a) The words "voluntary tax contribution" shall be included as part of the name of the fund;

b) The website of the fund's administering agency shall report the process for awarding money, the amount of money spent on administration, and an itemization of how program funds were awarded, as specified;

c) The minimum contribution amount that must be received for the fund to continue appearing on the tax return is $250,000, without subsequent inflation adjustments; and,

d) The statutory provisions establishing a VCF shall remain in effect only until January 1 of the seventh calendar year following the VCF's first appearance on the return.

6) *Related legislation*:

a) SB 575 (Laird) reauthorizes the California Sea Otter VCF for taxable years beginning on or after January 1, 2026, and before January 1, 2033, provided it receives at least $250,000 in annual contributions. SB 575 pending signature by the Governor.

b) SB 881 (McNerney) would, among other things, extend the statutory provisions authorizing the Emergency Food for Families Voluntary Tax Contribution Fund until January 1, 2033, as provided. SB 881 is currently pending signature by the Governor..

c) SB 1073 (Smallwood-Cuevas) would create the Black Cultural District VCF and require the FTB to include it on the PIT return for taxable years beginning on or after January 1, 2026, and before January 1, 2033, provided it receives at least $250,000 in annual contributions. SB 1073 is currently pending a vote on the Assembly Floor.

According to the Author
Over 300,000 people in the United States are living with spinal cord injuries. Depending on the type of spinal cord injury, people can expect significantly reduced life expectancy and significant challenges in the daily routines of life. This bill demonstrates our state's ongoing commitment to finding treatments and solutions to help Californians living with spinal cord injuries.

Arguments in Support
None on file.

Arguments in Opposition
None on file.

FISCAL COMMENTS

According to the Senate Committee on Appropriations:

- The FTB indicates that this bill would result in annual General Fund revenue losses of $6,000, beginning in 2028-29. FTB administrative costs would be minor and absorbable.

- The bill would result in an annual administrative cost pressure in the low hundreds of thousands of dollars to the UC. The bill's language permits UC to use 5 percent of donated funds for administrative purposes. However, UC indicates that it would incur annual administrative costs of $165,000, considerably more than five percent of estimated donations (General Fund).

VOTES:

ASM LABOR AND EMPLOYMENT: 5-0-2
YES: Ortega, Elhawary, Kalra, Lee, Ward
ABS, ABST OR NV: Flora, Chen

ASM JUDICIARY: 7-3-2
YES: Kalra, Bryan, Connolly, Harabedian, Papan, Stefani, Zbur
NO: Dixon, Macedo, Sanchez
ABS, ABST OR NV: Bauer-Kahan, Pacheco

ASSEMBLY FLOOR: 41-14-24
YES: Addis, Ahrens, Alvarez, Ávila Farías, Bains, Bennett, Bonta, Bryan, Caloza, Connolly, Elhawary, Fong, Garcia, Gipson, Mark González, Haney, Harabedian, Hart, Jackson, Kalra, Krell, Lee, Lowenthal, McKinnor, Muratsuchi, Nguyen, Ortega, Patel, Pellerin, Petrie-Norris, Quirk-Silva, Rogers, Schiavo, Schultz, Sharp-Collins, Solache, Soria, Stefani, Ward, Zbur, Rivas
NO: Alanis, Castillo, Davies, DeMaio, Dixon, Ellis, Gallagher, Hadwick, Hoover, Lackey, Macedo, Sanchez, Ta, Tangipa
ABS, ABST OR NV: Aguiar-Curry, Arambula, Bauer-Kahan, Berman, Boerner, Calderon, Carrillo, Chen, Flora, Gabriel, Jeff Gonzalez, Irwin, Pacheco, Papan, Patterson, Ramos, Ransom, Celeste Rodriguez, Michelle Rodriguez, Blanca Rubio, Valencia, Wallis, Wicks, Wilson

UPDATED

VERSION: June 25, 2026

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