

Date of Hearing: April 28, 2025

ASSEMBLY COMMITTEE ON REVENUE AND TAXATION

Mike Gipson, Chair

AB 829 (Sharp-Collins) – As Introduced February 19, 2025

Majority vote. Fiscal committee.

SUBJECT: Parkinson's disease research grant program: Parkinson's Disease Research Voluntary Tax Contribution Fund

SUMMARY: Authorizes the addition of the Parkinson's Disease Research Voluntary Tax Contribution Fund (Fund) as a voluntary contribution fund (VCF) on the personal income tax (PIT) return. Specifically, **this bill:**

1) Contains the following legislative findings and declarations:

- a) Over 1,000,000 Americans and 120,000 Californians live with Parkinson's disease;
- b) Parkinson's disease is the second most common, and fastest growing, neurological disease in the United States;
- c) Parkinson's disease costs California over \$5 billion annually in direct and indirect costs;
- d) Parkinson's disease is a chronic, progressive neurological disease;
- e) The symptoms of Parkinson's disease vary from person to person and can include tremors, slowness of movement and rigidity, gait and balance difficulties, speech and swallowing disturbances, cognitive impairment and dementia, mood disorders, and a variety of other nonmotor symptoms;
- f) It is estimated that 90,000 individuals are diagnosed annually with Parkinson's disease in the United States. This is 50% higher than research previously suggested;
- g) There is inadequate data on the incidence and prevalence of Parkinson's disease, but it is estimated to affect nearly 1,600,000 people in the United States, and that number is expected to more than double by 2040;
- h) There's a critical need for both public and private funding to advance Parkinson's research in California;
- i) Under Governor Newsom's leadership, California has become a model for the nation and the world in its effort to help improve our understanding and treatment of neurodegenerative diseases that are costing the state billions of dollars each year;
- j) Since the creation of the California Parkinson's Disease Registry in 2018 and the expansion to the California Neurodegenerative Disease Registry in 2021, this state has

been a national leader advancing research that has been replicated by other states throughout the country;

- k) Given the wealth of research institutions and some of the best researchers in the world, along with a thriving life science and pharmaceutical industry, California can provide a brighter future for patients suffering from Parkinson's disease; and,
 - l) The California Parkinson's Disease Research Fund will allow public and private funding, including donations, to be collected and distributed to research institutions and organizations in the state to advance research, detection, treatment, and improved outcomes for Parkinson's disease patients.
- 2) Establishes the California Parkinson's Disease Research Fund in the State Treasury.
 - 3) Provides that, upon appropriation by the Legislature, the moneys in the California Parkinson's Disease Research Fund shall be allocated to the State Department of Public Health (CDPH), as specified.
 - 4) Authorizes the CDPH to receive on behalf of, and in the name of, the fund, any gifts, donations, and devices that are made for the purposes of the fund. Those gifts, donations, and devices may be made subject to such conditions and restrictions as the CDPH may prescribe.
 - 5) Requires the CDPH to establish a grant program to further research into Parkinson's disease. This program shall provide competitive grants to state universities, research institutions, and medical centers within the state that actively engage in Parkinson's research. Specifically, the program shall prioritize the following:
 - a) Research into better detection and diagnosis, innovative therapies and treatments, and projects aimed at finding a cure for the disease; and,
 - b) Programs that support individuals living with Parkinson's disease.
 - 6) Establishes the Fund in the State Treasury.
 - 7) Provides that all money in the Fund shall be continuously appropriated, without regard to fiscal year (FY), to the:
 - a) Franchise Tax Board (FTB) and the State Controller for reimbursement of all administrative costs incurred; and,
 - b) California Parkinson's Disease Research Fund established by this bill.
 - 8) Requires the CDPH to comply with the internet website reporting requirements described in Revenue and Taxation Code (R&TC) Section 18873.
 - 9) Provides that, except as otherwise provided, the Fund's statutory provisions shall remain operative only until January 1, 2032, and are repealed as of December 1 of that year.
 - 10) Requires the Fund to meet a standard minimum contribution amount of \$250,000 to remain in effect.

EXISTING LAW:

- 1) Establishes the CDPH within the California Health and Human Services Agency.
- 2) Requires the CDPH to, among other things, administer various grant programs, including programs to make funds available for public health-related research projects such as agricultural pest control research.
- 3) Allows taxpayers to contribute to one or more of 18 VCFs on the 2024 PIT return. (R&TC Section 18730 *et seq.*)
- 4) Requires each VCF to meet an annual minimum contribution amount to remain in effect, except for the California Firefighters' Memorial Voluntary Tax Contribution Fund, the California Peace Officer Memorial Foundation Voluntary Tax Contribution Fund, the California Senior Citizen Advocacy Voluntary Tax Contribution Fund, and the California Seniors Special Fund. (R&TC Sections 18801 *et seq.*, 18805 *et seq.*, 18730 *et seq.*, and 18771 *et seq.*)
- 5) Provides a specific sunset date for each VCF, except for the California Seniors Special Fund and the State Parks Protection Fund. (R&TC Sections 18771 *et seq.* and 18900.1 *et seq.*)
- 6) Requires the statutory provisions establishing a VCF to remain in effect only until January 1 of the seventh calendar year following the VCF's first appearance on the PIT return. (R&TC Section 18873.)

FISCAL EFFECT: The FTB estimates that this bill would reduce General Fund revenues by \$6,000 in both fiscal year (FY) 2026-27 and FY 2027-28.

COMMENTS:

- 1) The author has provided the following statement in support of this bill:

Parkinson's disease is the second most common and fastest growing neurological condition in the United States; yet it faces significant funding disparities with only hundreds of millions in federal support compared to billions for other neurodegenerative diseases. To address this critical funding gap, AB 829 will add Parkinson's disease to California's tax return as a voluntary contribution option and builds upon the successful model of the Alzheimer's voluntary tax contribution fund. With over 120,000 Californians living with Parkinson's disease costing the state over \$5 billion annually in direct and indirect costs, it's critical that a system be established allowing donated revenue to be used to support research and services benefitting Parkinson's patients in the state. The bill establishes the California Parkinson's Disease Research Fund to manage public and private donations, ensuring dedicated support for research and patient services throughout the state.

- 2) This bill is supported by the Michael J. Fox Foundation for Parkinson's Research, which notes:

Over 1 million Americans and 120,000 Californians live with Parkinson's disease which costs the state over \$5 billion annually in direct and indirect costs. Even though

Parkinson's disease is the second most common, and fastest growing, neurological disease, research for Parkinson's treatments and cures is underfunded compared to other diseases. While other neurodegenerative diseases receive billions from the federal government each year, Parkinson's only receives a couple hundred million.

With over 120,000 Californians living with Parkinson's disease, it's critical that a system be established allowing donated revenue to be used to support research and services benefitting Parkinson's patients in the state.

3) Committee Staff Comments:

- a) *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.
- b) *What would this bill do?* This bill would establish the Fund as a means of providing a dedicated funding source for Parkinson's research. Specifically, this bill calls for Fund moneys to be allocated to the California Parkinson's Disease Research Fund for the CDPH to distribute grants. These grants, in turn, would prioritize research into better detection and diagnosis, innovative therapies and treatments, and projects aimed at finding a cure for the disease, along with programs that support individuals living with Parkinson's disease.
- c) *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, R&TC 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:
 - i) The words "voluntary tax contribution" shall be included as part of the name of the fund;
 - ii) 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;
 - iii) 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,
 - iv) 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.
- d) *Suggested technical amendment:* On page five, in line 36, strike "January 1, 2032, and", strike all of line 37, and insert "January 1 of the seventh calendar year following the first appearance of the Parkinson's Disease Research Voluntary Tax Contribution Fund on the tax return, and is repealed as of December 1 of that year."

e) *Current legislation:*

- i) AB 241 (Tangipa) would authorize the addition of the Wildfire and Vegetation Management Voluntary Tax Contribution Fund as a VCF on the PIT return. AB 241 is currently pending hearing by this Committee.
- ii) AB 703 (Lee) would authorize the addition of the California Pediatric Cancer Research Voluntary Tax Contribution Fund as a VCF on the PIT return. AB 703 is currently pending hearing by the Assembly Committee on Appropriations.

f) *Prior legislation:*

- i) AB 1983 (Maienschein), Chapter 234, Statutes of 2024, established the Prevention of Animal Homelessness and Cruelty Voluntary Tax Contribution Fund.
 - ii) AB 511 (Dixon), Chapter 265, Statutes of 2023, established the California ALS Research Network Voluntary Tax Contribution Fund.
 - iii) AB 3051 (Muratsuchi), of the 2023-24 Legislative Session, would have established the California K-12 Climate Change Education Voluntary Tax Contribution Fund. AB 3051 was held on the Suspense File of the Assembly Committee on Appropriations.
- g) *Double referral:* This bill was double referred with the Assembly Committee on Health, which passed this bill on April 8, 2025, by a vote of 15 to 0. For additional discussion of this bill's provisions, please refer to the analysis prepared by the Assembly Committee on Health.

REGISTERED SUPPORT / OPPOSITION:**Support**

California Life Sciences
 Greater Fresno Parkinson's Support Group
 Michael J. Fox Foundation for Parkinson's Research
 Parkinson's Association of Northern California
 Parkinson's Association of San Diego
 Parkinson's Community Los Angeles
 Parkinson Network of Mt. Diablo

Opposition

None on file

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