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SUE HIGHLAND

Assembly California Legislature



ASSEMBLY COMMITTEE ON REVENUE AND TAXATION AUTUMN R. BURKE, CHAIR ASSEMBLYMEMBER, SIXTY-SECOND DISTRICT

MEMBERS
WILLIAM P. BROUGH, VICE CHAIR
KANSEN CHU
ADAM C. GRAY
CHAD MAYES
MELISSA A. MELENDEZ
KEVIN MULLIN
COTTIE PETRIE-NORRIS
BILL QUIRK
LUZ M. RIVAS
PHILIP Y. TING

2019-20 COMMITTEE RULES FOR THE ASSEMBLY COMMITTEE ON REVENUE AND TAXATION

Subject to the Joint Rules of the Senate and the Assembly (Joint Rules), the Rules of the Assembly shall govern the conduct of all Committee meetings. Committees may adopt additional rules not in conflict with the Joint Rules or Rules of the Assembly.

Bill Setting

Following a bill's referral to the Committee, that bill may, at the Chair's discretion and subject to these Committee Rules, be set for hearing. The Committee secretary will inform the bill's author of the hearing date selected. Each bill is allowed a total of three "sets", and an author "pull" counts as one set.

Committee Background Requests

When a bill is referred to the Committee, the Committee secretary will forward a background request to the author to aid in the preparation of a Committee analysis. All Committee background requests must be returned to the Committee at least 10 calendar days before the hearing date. Failure to submit the requested information in a timely manner may result in the bill being rescheduled for the Committee's next hearing. If the bill has been published in the Assembly Daily File and is put over, this will count as an author pull and as a "set".

Order of Hearing Bills and other Committee Business

Bills shall be heard in author sign-in order. Bills authored by Committee members will be taken up after all other authors have been accommodated. The Chair may, in his or her discretion, hear bills out of order, or the Committee may refer a bill for interim study by a majority of those present and voting.

Legislative Counsel amendments must be submitted to Committee staff at least 10 calendar days before the hearing date to allow adequate time to analyze the bill. Analyses will not be prepared on bills "as proposed to be amended".



Committee hearings will begin promptly at 2:30 p.m. on Mondays, in State Capitol Room 126, or as announced by the Chair prior to the adjournment of session. If there is no quorum present 10 minutes after the scheduled or announced commencement time, the Committee may adjourn at the Chair's discretion. If there is no author present 10 minutes after a quorum has been established, the Committee may adjourn, at the Chair's discretion, and a set count will be applied to all bills originally set for hearing. At the Chair's discretion, a sub-committee of the whole Committee may hear bills and recommend a "do pass" to the whole Committee once a quorum is present or at the next regularly scheduled Committee meeting.

Limitations on Testimony

To ensure that all bills on the agenda have a fair and reasonable opportunity to be presented by the author and heard and discussed by the Committee, the Chair, at his or her discretion, may limit:

- 1) Duplicative testimony;
- 2) The number of witnesses appearing in support of, or opposition to, a bill; or,
- 3) The time allotted for the presentation of testimony on a bill provided that both support and opposition witnesses receive equitable time for their presentations.

Consent Calendar

The Chair will, with concurrence from the Vice Chair, prepare a proposed consent calendar for non-controversial bills with no significant costs. Any Committee member may remove a bill from the proposed consent calendar or register a "no" vote with the Committee secretary.

Votes in Committee

A vote on a bill, other than a bill that is referred for interim study or heard for testimony only, will be in order after the author and support/opposition witnesses have been given the opportunity to be heard. Prior to the announcement of the vote, the Chair may place a bill on call.

Lifting calls and adding on votes will occur at the end of the hearing or at the Chair's discretion, before adjournment.

Voluntary Contribution Fund (Income Tax Checkoff) Policy

Bills that amend an existing, or propose an additional, voluntary contribution fund must comply with specifications set forth in the separately stated Voluntary Contribution Fund (Income Tax Checkoff) Policy maintained by the Committee. (See Attached)

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2019-20 LEGISLATIVE SESSION

VOLUNTARY CONTRIBUTION FUND (INCOME TAX CHECKOFF) POLICY

Existing law allows a taxpayer to contribute money to one or more voluntary contribution funds by checking a box on the state income tax return. The checkoff amount may be claimed as a charitable contribution on the taxpayer's tax return during the subsequent year. The number of checkoffs on the tax form has grown dramatically in recent years, straining existing system limitations. The Legislature first responded to the proliferation of checkoffs on the tax form by requiring checkoffs to have sunset dates and to meet minimum annual contribution amounts. More recently, this Committee adopted a policy requiring new checkoffs to wait in line to be added to the form until old checkoffs are removed or until space becomes available, whichever occurs first.

- All new checkoffs shall have sunset dates and be required to meet a minimum contribution amount. Checkoffs must receive \$250,000 in their second year on the form and each calendar year thereafter in order to remain on the form.
- Existing checkoffs seeking reauthorization shall have sunset dates and be required to comply with the \$250,000 minimum contribution requirement.
- All proponents seeking authorization for a new or reauthorized checkoff shall provide information justifying their expectation that the checkoff will meet its minimum contribution requirement.
- Checkoffs that have failed to meet their minimum contribution requirement will not be extended or reauthorized.
- All new checkoffs will be subject to queuing rules intended to ensure that no new checkoff is added to the form until an existing checkoff is removed or space becomes available.

