



March 22, 2019

The Honorable Susan Rubio  
State Capitol Room 4052  
Sacramento, CA 95814

**Re: SB 309 (Rubio) Personal income tax: California Senior Citizen Advocacy Voluntary Tax Contribution Fund. – SUPPORT**

Dear Senator Rubio,

I am writing to you on behalf of the California Alliance for Retired Americans (CARA) to support SB 309. CARA is California's largest grassroots senior advocacy organization, representing over 1,000,000 seniors and their families through our 270+ affiliated organizations.

Existing law authorizes an individual to contribute amounts in excess of the individual's personal income tax liability for the support of specified funds. Existing law sets forth general administrative provisions applicable to voluntary contributions, which, among other things, provide that a voluntary tax contribution remains in effect only until January 1 of the 7th calendar year following the first appearance of the contribution on the personal income tax return, and require that a minimum contribution of \$250,000 must be received for the fund to continue appearing on the tax return, as specified.

Existing law allows a taxpayer to designate an amount in excess of personal income tax liability to be deposited into the California Senior Citizen Advocacy Voluntary Tax Contribution Fund, which is continuously appropriated to the California Senior Legislature for the purpose of funding the activities of the California Senior Legislature. Existing law requires specified minimum contributions to be made in order for the fund to appear on the return for the following year, and repeals these voluntary contribution provisions on January 1, 2025, or, if contributions made on returns are less than a specified minimum amount, by an earlier date as provided.

This bill would require the California Senior Citizen Advocacy Voluntary Tax Contribution Fund to indefinitely remain on the personal income tax form. By depositing additional moneys into a continuously appropriated fund, the bill would make an appropriation.

For these reasons, CARA strongly supports SB 309.

Sincerely,

A handwritten signature in cursive script that reads "Hene Kelly".

Hene Kelly  
Legislative Director  
415-533-5244