
SENATE COMMITTEE ON REVENUE AND TAXATION

Senator Jerry McNerney, Chair
2025 - 2026 Regular

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Author:	Lee	Tax Levy:	No
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Consultant:	Summers		

VOLUNTARY TAX CONTRIBUTION FUNDS: SPINAL CORD INJURY RESEARCH

Establishes the California Spinal Cord Injury Research Voluntary Tax Contribution 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.

Background

California allows taxpayers to donate their tax refund to one or several voluntary contribution funds (VCFs), commonly called “check-offs,” on their PIT return, and they can claim a deduction for the year the contribution is made. Their contribution to a VCF is only made if their tax payments and credits exceed the taxes they owe to the state. There are currently 18 VCFs on the PIT form, whose contributions are allocated to various organizations, including nonprofits that work on disease, resource conservation, and more.

The Legislature adds each VCF individually to the PIT return forms through legislation. With a few exceptions, VCFs remain on the return until FTB removes the VCF due to a sunset provision or the VCF fails to meet the statutory minimum contribution amount. By September 1 of each calendar year, the FTB must determine whether estimated contributions to specified funds will be less than the minimum contribution amount required for that calendar year. If FTB estimates a fund will fail to meet the minimum contribution amount for a calendar year, the fund is repealed on January 1 of the following calendar year. In general, the annual minimum contribution amount is \$250,000, beginning in the fund’s second year, with adjustments for inflation. The VCFs below do not have a minimum contribution requirement:

- California Firefighters’ Memorial Foundation Fund;
- California Peace Officer Memorial Foundation Fund;
- California Senior Citizen Advocacy Voluntary Tax Contribution Fund; and
- California Seniors Special Fund.

In tax year 2025, there were 18 active VCFs, two of which are now inactive: the Sea Otter VCF and the Keep Arts in Schools VCF, both of which failed to meet their annual minimum contributions to stay on the return.

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 year 2025 calendar and as of May 2026 for the 2026 calendar year are as follows¹:

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
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		

After a taxpayer contributes to a VCF, the FTB deposits all contributions, minus its administration costs, into a fund named for the VCF. State agencies administer most VCF funds to fund the purpose outlined in the legislation that placed the VCF on the PIT form. For other VCFs, the State Controller's office allocates taxpayer contributions directly to the private organization without going through an administrative agency. For example, the State Controller's office directly passes taxpayer contributions to the California Fire Foundation.

Senate Bill 1476. In December 2015, the Senate Committee on Governance and Finance held an oversight hearing on VCFs. The Committee identified best practices and reforms needed to ensure the state allocates taxpayer contributions toward charitable purposes transparently and in a timely manner. In 2016, the Legislature enacted SB 1476 (Committee on Governance and Finance), which codified those best practices and established general provisions for all VCFs enacted or extended after January 2, 2017. Specifically, the bill required:

¹ <https://www.ftb.ca.gov/file/personal/voluntary-contribution-funds/annual-contribution/index.html>

- The words “voluntary tax contribution” must be included in the fund’s name;
- The administering agency’s website shall report specific data related to the usage of the amounts received via voluntary contribution;
- A voluntary contribution fund must receive a minimum contribution of \$250,000 for the second calendar year after it first appears on the tax return and each year after that to remain on the tax return; and
- A voluntary tax contribution would remain in effect only until January 1 of the seventh calendar year following the first appearance of the contribution on the tax return and be repealed as of December 1 of that year.

Roman Reed Spinal Cord Injury Research Act of 1999. AB 750 (Dutra) established the Roman Reed Spinal Cord Injury Research Act of 1999, created a University of California-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, 2004) extended the Roman Reed Act sunset to January 1, 2011, continuing state support for the program. AB 1931 (Torrico, 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 says the Roman Reed Core Laboratory continued some functions using local funds, but the state-funded grant program ended.² 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.

The author wants to establish a VCF whose contributions will support spinal cord research through grants administered by the Regents of the University of California.

Proposed Law

Assembly Bill 611 establishes the California Spinal Cord Injury Research Voluntary Tax Contribution Fund and authorizes a taxpayer to make a voluntary contribution to the fund on their state personal income tax return for tax years 2027 to 2033, if the fund meets the minimum annual contribution amount of \$250,000.

Contributions to this fund are allocated to the Regents of the University of California for distribution of grants for the purposes of researching the treatment of spinal cord injuries, pursuant to the Roman Reed Spinal Cord Injury Research Act of 1999. The bill also authorizes

² <https://www.reeve.uci.edu/roman-reed>

the Regents of the University of California to use up to 5% of the money for administering and promoting the program.

State Revenue Impact

Pending.

Comments

1. **Purpose of the bill.** 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.”
2. **Revenue loss.** Existing tax law provides various credits, deductions, exclusions, and exemptions for certain taxpayers. By authorizing a credit against personal income tax, AB 611 will result in the State General Fund receiving less revenue. As a result, the state will have to reduce spending or increase taxes to offset the loss. Additionally, because Proposition 98 establishes a minimum funding guarantee for K-14 education in California, which generally represents roughly 40% of the state’s General Fund revenues, every dollar of General Fund loss results in approximately 40 cents less of funding for K-14 education.
3. **Many worthy causes.** Today, the PIT return contains 18 VCFs. Even though the Legislature has added many VCFs over the years, the total year-over-year contributions to each fund have remained fairly consistent. As a result, extending current or adding new ones may make it more difficult for each to meet its minimum contribution requirement.
4. **Minimum contribution requirement.** The \$250,000 minimum contribution requirement for VCFs, which SB 1476 made mandatory for all new or extended VCFs, was intended to ensure that only funds with significant taxpayer support remain on the tax return, thereby justifying administrative costs and competition among funds. While paper forms posed clear cost and space concerns, the minimum requirement persists even as taxpayers have shifted to electronic filing over time. Additionally, despite the increased number of VCFs added to tax forms over the years, it is a rare occasion that a VCF fails to meet the minimum contribution requirement. In these cases, the Legislature has previously removed the minimum threshold for some VCFs, such as the California Senior Citizen Advocacy VCF (SB 309, Rubio, 2019; extended by AB 559, Boerner, 2023). The Committee may wish to consider whether the reduced administrative costs resulting from the shift to electronic filing diminish the intent of the minimum contribution requirement.
5. **Challenges presented by increased electronic filing.** A key challenge for VCFs, from the increase in taxpayers using electronic filing, is that many taxpayers may never see these voluntary contribution options. Electronic tax preparation software often prioritizes credits and deductions, and VCF checkboxes may require proactive navigation or be otherwise unavailable in the software. As a result, even taxpayers who might want to contribute to a VCF may not be aware of the option, leading to lower overall contributions and making it difficult for VCFs to meet the \$250,000 minimum. The Committee may wish to consider whether this reduced-visibility issue diminishes the practical impact of the minimum contribution requirement and the fairness of removing a fund solely because of low

contributions.

6. Related VCFs. Three other active VCFs direct their fund monies to the University of California for medical research grant funding:

- California Pediatric Cancer Research VCF
- California Breast Cancer Research VCF
- California Cancer Research VCF

As of May 2026, these three funds combined have received \$679,680 during in 2026. If AB 611 is enacted, the Spinal Cord Injury Research VCF would be a fourth VCF, with funds allocated to the University of California.

Additionally, three other VCFs direct their fund monies towards medical-related research:

- Alzheimer's Disease and Related Dementia
- California ALS Research Network
- Parkinson's Disease Research

If AB 611 is enacted, the Spinal Cord Injury Research VCF would be the seventh VCF listed on the return, wherein the funds monies are allocated to medical-related research.

7. Related legislation. The Governor's 2026-27 Budget Proposal includes trailer bill language to reauthorize the Keep Arts in Schools Voluntary Tax Contribution Fund.³ Additionally, the Committee and Senate approved three VCF measures earlier this year:

- SB 575 (Laird), which would reestablish the California Sea Otter Voluntary Tax Contribution Fund for tax years 2027 through 2034. SB 575 was passed by this Committee on a 5-0 vote and is pending before the Assembly Committee on Appropriations;
- SB 881 (McNerney), which would extend the repeal date for the Emergency Food for Families Voluntary Tax Contribution Fund to January 1, 2037. SB 881 is pending before the Assembly Committee on Revenue Taxation; and
- SB 1073, which establishes the Black Cultural District Voluntary Tax Contribution Fund; authorizes a taxpayer to make a voluntary contribution to the fund on their state personal income tax return for tax years 2026 through 2032. SB 1073 is pending before the Assembly Committee on Arts, Entertainment, Sports, & Tourism.

8. Gut and amend. As approved by the Assembly, AB 611 requires a legacy local news organization to provide notice of intent to sell at least 120 days before the final execution of any transaction agreement. On June 11, 2026, the author amended AB 611 to delete those provisions and insert the current ones.

9. Committee amendments. The Committee amendments for AB 611 amend the bill in the following ways:

- Specify that the VCF be authorized for taxable years beginning on or after January 1,

³ <https://trailerbill.dof.ca.gov/>

2027, and before January 1, 2034.

- Make other technical and conforming changes.

Assembly Actions

Not relevant to this version of the bill.

Support and Opposition (6/18/26)

Support: None received.

Opposition: None received.

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