

THIRD READING

Bill No: AB 611
Author: Lee (D)
Amended: 6/25/26 in Senate
Vote: 21

SENATE REVENUE AND TAXATION COMMITTEE: 4-0, 6/24/26
AYES: McNerney, Ashby, Becker, Grayson
NO VOTE RECORDED: Alvarado-Gil

SENATE APPROPRIATIONS COMMITTEE: 6-0, 8/13/26
AYES: Cervantes, Seyarto, Cabaldon, Dahle, Grayson, Richardson
NO VOTE RECORDED: Wahab

ASSEMBLY FLOOR: 41-14, 5/8/25 - See last page for vote

SUBJECT: Voluntary tax contribution funds: spinal cord injury research

SOURCE: Author

DIGEST: This bill 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.

ANALYSIS:

Existing law:

- 1) Allows taxpayers to contribute money from their own resources in excess of the amount they owe in taxes to Voluntary Contribution Funds (VCF) by checking a box on their state Personal Income Tax (PIT) return.
- 2) Establishes 18 VCFs on the PIT Return for the 2025 taxable year.

- 3) Requires, generally, the Franchise Tax Board (FTB) to remove a VCF due to a sunset provision or if the VCF fails to meet the statutory minimum contribution amount.
- 4) Requires, generally FTB to annually determine whether estimated contributions to each VCF will exceed \$250,000 to remain on the PIT form.
- 5) Provides that after a taxpayer contributes to a VCF, FTB deposits all contributions, minus its administration costs, into a fund named for the VCF.
- 6) Requires that VCFs meet certain best practices:
 - a) Include “voluntary tax contribution” in the fund name;
 - b) Requires the administering agency’s internet website to report specific data related to the usage of the amounts received from a VCF;
 - c) Be repealed following January 1 of the seventh calendar year following the first appearance of the contribution on the tax return and be repealed as of December 1 of that year.
- 7) Establishes the Roman Reed Spinal Cord Injury Research Act of 1999, which created a University of California-administered research grant program to support basic neurological research into potential cures and treatments for spinal cord injuries (AB 750, Dutra, Chapter 777, Statutes of 2000; extended by AB 1794, (Dutra, Chapter 414, Statutes of 2004); made permanent by AB 1931, (Torrico, Chapter 457, Statutes of 2010).

This bill:

- 1) Establishes the California Spinal Cord Injury Research Voluntary Tax Contribution Fund.
- 2) Authorizes a taxpayer to make a voluntary contribution to the fund on their state PIT return from tax year 2027 to 2033, if the fund meets the minimum contribution amount of \$250,000 annually.
- 3) Provides that if the amount of contributions for that calendar year is not at least equal to the minimum contribution amount, the VCF shall become inoperative on January 1 of that calendar year and be repealed on December 1 of that year.
- 4) Directs that contributions to this fund be allocated to 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.

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

Background

Roman Reed University of California (UC) research program. The Roman Reed Spinal Cord Injury Research Act of 1999 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. 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.

Related/Prior Legislation

SB 575 (Laird, 2026), which would reestablish the California Sea Otter Voluntary Tax Contribution Fund for tax years 2027 through 2034.

SB 881 (McNerney, 2026), which, among other provisions, extends the January 1, 2026, repeal date for the Emergency Food for Families Voluntary Tax Contribution Fund to January 1, 2037.

SB 1073 (Smallwood-Cuevas, 2026), which establishes the Black Cultural District Voluntary Tax Contribution Fund, and authorizes a taxpayer to make a voluntary contribution to the fund on their state personal income tax return for taxable years 2026 through 2032.

FISCAL EFFECT: Appropriation: Yes Fiscal Com.: Yes Local: No

According to the Senate Appropriations Committee:

- 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 University of California. 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).

SUPPORT: (Verified 8/14/26)

None received

OPPOSITION: (Verified 8/14/26)

None received

ARGUMENTS IN SUPPORT:

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.”

ASSEMBLY FLOOR: 41-14, 5/8/25

AYES: 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

NOES: Alanis, Castillo, Davies, DeMaio, Dixon, Ellis, Gallagher, Hadwick, Hoover, Lackey, Macedo, Sanchez, Ta, Tangipa

NO VOTE RECORDED: 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

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