
CONSENT

Bill No: AB 703
Author: Lee (D)
Amended: 4/21/25 in Assembly
Vote: 21

SENATE REVENUE AND TAXATION COMMITTEE: 5-0, 6/25/25
AYES: McNerney, Valladares, Ashby, Grayson, Umberg

ASSEMBLY FLOOR: 76-0, 5/5/25 - See last page for vote

SUBJECT: California Pediatric Cancer Research Voluntary Tax Contribution Fund

SOURCE: Neev Kolte & Brave Ronil Foundation

DIGEST: This bill (1) establishes the California Pediatric Cancer Research Voluntary Tax Contribution Fund and (2) authorizes a taxpayer to make a voluntary contribution to the fund on their state personal income tax return from tax year 2025 to 2032.

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.
- 3) Generally requires 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) Generally requires 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, the 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 - c) Be repealed following January 1 of the seventh calendar year following the first appearance of the contribution on the tax return and be repealed as of December 1 of that year.

This bill:

- 1) Establishes the California Pediatric Cancer 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 2025 to 2032, if the fund meets the minimum contribution amount of \$250,000 annually.
- 3) Directs that contributions to the fund to be allocated to the Regents of the University of California for the distribution of research grants on the causes and treatments for pediatric cancer and expanding community-based education on pediatric cancer.
- 4) Authorizes the Regents of the University of California (UC) to use up to 5% of the money for administering and promoting the program.

Background

Pediatric cancer. While pediatric cancer is rare, it is the leading cause of death by disease after infancy among children in the United States. In 2024, it was estimated that 14,910 children ages 0-19 in the United States would be diagnosed with cancer, and 1,590 would die of the disease. As of 2021 (the most recent data available), there are approximately 511,793 pediatric cancer survivors in the United States. 80% of pediatric cancer patients in the United States are cared for at a children’s cancer center affiliated with the National Cancer Institute-supported Children’s Oncology Group. The University of California, San Francisco, UC Los Angeles, UC San Diego, UC Davis, and UC Irvine have COG-affiliated NCI-designated Comprehensive Cancer Centers.

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

Senate Rule 28.8

SUPPORT: (Verified 7/7/25)

Neev Kolte & Brave Ronil Foundation (Co-Source)
American Cancer Society Cancer Action Network (Co-Source)
California Life Sciences
University of California

OPPOSITION: (Verified 7/7/25)

None received

ARGUMENTS IN SUPPORT: According to the author, “Cancer is the leading cause of death by disease for children in the United States. Each year, approximately 15,000 children are diagnosed with cancer, and tragically, 1 in 5 do not survive. Those who do survive often develop chronic conditions or severe illness due to treatment. Despite these alarming statistics, only 4% of federal funding goes towards pediatric cancer research. AB 703 establishes the Pediatric Cancer Research Voluntary Contribution Fund, which will allow Californians to donate towards pediatric cancer research, and positions our state as a leader in the fight against childhood cancer.”

ASSEMBLY FLOOR: 76-0, 5/5/25

AYES: Addis, Aguiar-Curry, Ahrens, Alanis, Alvarez, Arambula, Ávila Fariás, Bauer-Kahan, Bennett, Berman, Boerner, Bonta, Bryan, Calderon, Caloza, Carrillo, Castillo, Chen, Connolly, Davies, DeMaio, Dixon, Elhawary, Flora, Fong, Gabriel, Gallagher, Garcia, Gipson, Jeff Gonzalez, Mark González, Hadwick, Haney, Harabedian, Hart, Hoover, Irwin, Jackson, Kalra, Krell, Lackey, Lee, Lowenthal, Macedo, McKinnor, Muratsuchi, Nguyen, Ortega, Pacheco, Papan, Patel, Patterson, Pellerin, Petrie-Norris, Quirk-Silva, Ramos, Ransom, Celeste Rodriguez, Michelle Rodriguez, Rogers, Blanca Rubio, Sanchez, Schiavo, Schultz, Sharp-Collins, Soria, Stefani, Ta, Tangipa, Valencia, Wallis, Ward, Wicks, Wilson, Zbur, Rivas

NO VOTE RECORDED: Bains, Ellis, Solache

Prepared by: Haley Summers / REV. & TAX. / (916) 651-4117
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