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CONSENT

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Bill No: AB 829  
Author: Sharp-Collins (D)  
Amended: 6/18/25 in Senate  
Vote: 21

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

SENATE APPROPRIATIONS COMMITTEE: Senate Rule 28.8

ASSEMBLY FLOOR: 79-0, 6/2/25 - See last page for vote

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**SUBJECT:** Richard Paul Hemann Parkinson's Disease Program: Parkinson's  
Disease Research Voluntary Tax Contribution Fund

**SOURCE:** Michael J. Fox Foundation for Parkinson's Research

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**DIGEST:** This bill establishes the Parkinson's Disease Research Voluntary Tax Contribution Fund; 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  - c) Be repealed following January 1 of the seventh calendar year following the first appearance of the contribution on the tax return and be repealed as of December 1 of that year.
- 7) Establishes the Richard Paul Hemann Parkinson’s Disease Program SB 97, (Committee on Budget and Fiscal Review, Chapter 52, Statutes of 2017).

This bill:

- 1) Establishes the Parkinson’s Disease 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 this fund be allocated to the State Department of Public Health for the purposes of administering the Richard Paul Hemann Parkinson’s Disease Program.

## **Background**

*Parkinson’s disease.* Parkinson’s disease is now the fastest-growing neurological condition in the world, with no cure currently available. Parkinson’s disease is called a movement disorder because of the tremors, slowing, and rigid movements it can cause. However, Parkinson’s disease may also include non-motor related symptoms that can be more difficult and disabling, including depression and sleep disorders. In the United States alone, approximately 1.1 million people are living with Parkinson’s disease, and about 90,000 new cases are diagnosed each year. An

estimated 116,900 Californians are living with Parkinson's disease, the highest number of any state in the country.

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

Senate Rule 28.8

**SUPPORT:** (Verified 7/7/25)

Michael J. Fox Foundation for Parkinson's Research (Source)

American Academy of Neurology

American Brain Coalition

American Parkinson Disease Association

Association of California Caregiver Resource Centers

California Life Sciences Association

California Neurology Society

Greater Fresno Parkinson's Support Group

Parkinson Association of Northern California

Parkinson Network of Mt. Diablo

Parkinson's Association of San Diego

Parkinson's Community Los Angeles

Parkinson's Foundation

**OPPOSITION:** (Verified 7/7/25)

None received

**ARGUMENTS IN SUPPORT:** According to the author, “Parkinson’s disease is the second most common and fastest-growing neurological disorder in the United States, yet it continues to receive disproportionately low levels of funding—hundreds of millions in federal support compared to the billions invested in other neurodegenerative diseases. AB 829 establishes the California Parkinson’s Disease Research Fund, creating a powerful opportunity for Californians to directly support the advancement of research. With over 120,000 Californians living with Parkinson’s and annual costs exceeding \$5 billion, the need for investment in research has never been more urgent. California has already shown leadership through the creation of the Parkinson’s Disease Registry, but without dedicated funding, progress toward better treatments and a cure will remain out of reach. AB 829 empowers the public to be part of the solution—fueling innovation, accelerating breakthroughs, and ensuring that California continues to lead the fight against this devastating disease.”

ASSEMBLY FLOOR: 79-0, 6/2/25

AYES: Addis, Aguiar-Curry, Ahrens, Alanis, Alvarez, Arambula, Ávila Farías, Bains, Bauer-Kahan, Bennett, Berman, Boerner, Bonta, Bryan, Calderon, Caloza, Carrillo, Castillo, Chen, Connolly, Davies, DeMaio, Dixon, Elhawary, Ellis, 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, Solache, Soria, Stefani, Ta, Tangipa, Valencia, Wallis, Ward, Wicks, Wilson, Zbur, Rivas

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