

ASSEMBLY BILL

No. 829

Introduced by Assembly Member Sharp-Collins

February 19, 2025

An act to add Article 5 (commencing with Section 131260) to Chapter 2 of Part 1 of Division 112 of the Health and Safety Code, and to add and repeal Article 1 (commencing with Section 18700) of Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation Code, relating to Parkinson’s disease, and making an appropriation therefor.

LEGISLATIVE COUNSEL’S DIGEST

AB 829, as introduced, Sharp-Collins. Parkinson’s disease research grant program: Parkinson’s Disease Research Voluntary Tax Contribution Fund.

(1) Existing law establishes the State Department of Public Health within the California Health and Human Services Agency. Existing law requires the department to, among other things, administer various grant programs, including programs to make funds available for public health-related research projects such as agricultural pest control research.

This bill would require the department to establish a grant program to further research into Parkinson’s disease. The bill would require the program to provide competitive grants to universities, research institutions, and medical centers, and prioritize research into therapies and projects aimed at finding a cure to the disease, as well as programs that support individuals living with Parkinson’s disease. The bill would establish the California Parkinson’s Disease Research Fund to provide funding for these grants upon appropriation by the Legislature.

(2) Existing law allows an individual taxpayer to contribute amounts in excess of their personal income tax liability for the support of

specified funds and accounts, including, among others, to the California Alzheimer's Disease and Related Dementia Research Voluntary Tax Contribution Fund.

This bill would also allow an individual to designate on their tax return that a specified amount in excess of their tax liability be transferred to the continuously appropriated Parkinson's Disease Research Voluntary Tax Contribution Fund, which would be created by this bill. The bill would require the Franchise Tax Board to revise the tax return form to include a space for the designation of contributions to the fund when another voluntary designation is removed from the form or there is space, whichever occurs first. By establishing a continuously appropriated fund, this bill would make an appropriation.

Vote: majority. Appropriation: yes. Fiscal committee: yes.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. The Legislature finds and declares all of the
- 2 following:
- 3 (a) Over 1,000,000 Americans and 120,000 Californians live
- 4 with Parkinson's disease.
- 5 (b) Parkinson's disease is the second most common, and fastest
- 6 growing, neurological disease in the United States.
- 7 (c) Parkinson's disease costs California over \$5 billion annually
- 8 in direct and indirect costs.
- 9 (d) Parkinson's disease is a chronic, progressive neurological
- 10 disease.
- 11 (e) The symptoms of Parkinson's disease vary from person to
- 12 person and can include tremors, slowness of movement and
- 13 rigidity, gait and balance difficulties, speech and swallowing
- 14 disturbances, cognitive impairment and dementia, mood disorders,
- 15 and a variety of other nonmotor symptoms.
- 16 (f) It is estimated that 90,000 individuals are diagnosed annually
- 17 with Parkinson's disease in the United States. This is 50-percent
- 18 higher than research previously suggested.
- 19 (g) There is inadequate data on the incidence and prevalence of
- 20 Parkinson's disease, but it is estimated to affect nearly 1,600,000
- 21 people in the United States, and that number is expected to more
- 22 than double by 2040.

1 (h) There's a critical need for both public and private funding
2 to advance Parkinson's research in California.

3 (i) Under Governor Newsom's leadership, California has become
4 a model for the nation and the world in its effort to help improve
5 our understanding and treatment of neurodegenerative diseases
6 that are costing the state billions of dollars each year.

7 (j) Since the creation of the California Parkinson's Disease
8 Registry in 2018 and the expansion to the California
9 Neurodegenerative Disease Registry in 2021, this state has been
10 a national leader advancing research that has been replicated by
11 other states throughout the country.

12 (k) Given the wealth of research institutions and some of the
13 best researchers in the world, along with a thriving life science
14 and pharmaceutical industry, California can provide a brighter
15 future for patients suffering from Parkinson's disease.

16 (l) The California Parkinson's Disease Research Fund will allow
17 public and private funding, including donations, to be collected
18 and distributed to research institutions and organizations in the
19 state to advance research, detection, treatment, and improved
20 outcomes for Parkinson's disease patients.

21 SEC. 2. Article 5 (commencing with Section 131260) is added
22 to Chapter 2 of Part 1 of Division 112 of the Health and Safety
23 Code, to read:

24
25 Article 5. California Parkinson's Disease Research

26
27 131260. (a) The California Parkinson's Disease Research Fund
28 is hereby established in the State Treasury.

29 (b) Upon appropriation by the Legislature, the moneys in the
30 fund shall be allocated to the State Department of Public Health
31 for the purposes described in this article.

32 (c) The State Department of Public Health is authorized to
33 receive on behalf of, and in the name of, the fund, any gifts,
34 donations, and devices that are made for the purposes of the fund.
35 Those gifts, donations, and devices may be made subject to such
36 conditions and restrictions as the department may prescribe.

37 131261. (a) The State Department of Public Health shall
38 establish a grant program to further research into Parkinson's
39 disease.

1 (b) The program shall provide competitive grants to state
2 universities, research institutions, and medical centers within the
3 state that actively engage in Parkinson's research.

4 (c) The program shall prioritize the following:

5 (1) Research into better detection and diagnosis, innovative
6 therapies and treatments, and projects aimed at finding a cure for
7 the disease.

8 (2) Programs that support individuals living with Parkinson's
9 disease.

10 SEC. 3. Article 1 (commencing with Section 18700) is added
11 to Chapter 3 of Part 10.2 of Division 2 of the Revenue and Taxation
12 Code, to read:

13
14 Article 1. Parkinson's Disease Research Voluntary Tax
15 Contribution Fund
16

17 18700. (a) An individual may designate on the tax return that
18 a contribution in excess of the tax liability, if any, be made to the
19 Parkinson's Disease Research Voluntary Tax Contribution Fund,
20 established by Section 18701. That designation is to be used as a
21 voluntary checkoff on the tax return.

22 (b) The contributions shall be in full dollar amounts and may
23 be made individually by each signatory on a joint return.

24 (c) A designation shall be made for any taxable year on the
25 original return for that taxable year, and once made is irrevocable.
26 If payments and credits reported on the return, together with any
27 other credits associated with the taxpayer's account, do not exceed
28 the taxpayer's liability, the return shall be treated as though no
29 designation has been made. If no designee is specified, the
30 contribution shall be transferred to the General Fund, after
31 reimbursement of the direct actual costs of the Franchise Tax Board
32 for the collection and administration of funds under this article.

33 (d) If an individual designates a contribution to more than one
34 account or fund listed on the tax return, and the amount available
35 for designation is insufficient to satisfy the total amount designated,
36 the contribution shall be allocated among the designees on a pro
37 rata basis.

38 (e) When another voluntary contribution designation is removed
39 from the tax return, or as soon as space is available, whichever
40 occurs first, the Franchise Tax Board shall revise the form of the

1 tax return to include a space labeled the “Parkinson’s Disease
2 Research Voluntary Tax Contribution Fund” to allow for the
3 designation provided. The form shall include in the instruction
4 information that the contribution may be in the amount of one
5 dollar (\$1) or more and that the contribution shall be used to
6 support grants for research into Parkinson’s disease.

7 (f) A deduction shall be allowed under Article 6 (commencing
8 with Section 17201) of Chapter 3 of Part 10 for any contribution
9 made pursuant to subdivision (a).

10 18701. There is hereby established in the State Treasury the
11 Parkinson’s Disease Research Voluntary Tax Contribution Fund
12 to receive contributions made pursuant to Section 18700. The
13 Franchise Tax Board shall notify the Controller of both the amount
14 of money paid by taxpayers in excess of their tax liability and the
15 amount of refund money that taxpayers have designated pursuant
16 to Section 18700 to be transferred to the Parkinson’s Disease
17 Research Voluntary Tax Contribution Fund. The Controller shall
18 transfer from the Personal Income Tax Fund to the Parkinson’s
19 Disease Research Voluntary Tax Contribution Fund an amount
20 not in excess of the sum of the amounts designated by individuals
21 pursuant to Section 18700 for payment into that fund.

22 18702. (a) Notwithstanding Section 13340 of the Government
23 Code, all moneys in the Parkinson’s Disease Research Voluntary
24 Tax Contribution Fund shall be continuously appropriated, without
25 regard to fiscal year, as follows:

26 (1) To the Franchise Tax Board and the Controller for
27 reimbursement of all costs incurred by the Franchise Tax Board
28 and the Controller in connection with their duties under this article.

29 (2) The revenues remaining, after allocation pursuant to
30 paragraph (1), to the California Parkinson’s Disease Research Fund
31 established by Section 131260 of the Health and Safety Code.

32 (b) The State Department of Public Health shall comply with
33 the internet website reporting requirements described in Section
34 18873.

35 18703. (a) Except as otherwise provided in subdivision (b),
36 this article shall remain operative only until January 1, 2032, and
37 is repealed as of December 1 of that year.

38 (b) (1) By September 1 of the second calendar year and by
39 September 1 of each subsequent calendar year that the Parkinson’s
40 Disease Research Voluntary Tax Contribution Fund appears on

1 the tax return, the Franchise Tax Board shall determine whether
2 the amount of contributions estimated to be received during the
3 calendar year will equal or exceed the minimum contribution
4 amount for the calendar year. The Franchise Tax Board shall
5 estimate the amount of contributions to be received by using the
6 actual amounts received and an estimate of the contributions that
7 will be received by the end of that calendar year.

8 (2) If the Franchise Tax Board determines that the amount of
9 the contributions estimated to be received during a calendar year
10 will not at least equal the minimum contribution amount for the
11 calendar year, this article shall be inoperative with respect to
12 taxable years beginning on or after January 1 of that calendar year
13 and shall be repealed on December 1 of that year.

14 (3) For purposes of this section, the minimum contribution
15 amount for a calendar year means two hundred fifty thousand
16 dollars (\$250,000).