

AMENDED IN ASSEMBLY MAY 1, 2025

CALIFORNIA LEGISLATURE—2025–26 REGULAR SESSION

**ASSEMBLY BILL**

**No. 829**

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**Introduced by Assembly Member Sharp-Collins**

February 19, 2025

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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 amended, 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

1 people in the United States, and that number is expected to more  
2 than double by 2040.

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

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

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

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

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

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

26  
27 Article 5. California Parkinson's Disease Research  
28

29 131260. (a) The California Parkinson's Disease Research Fund  
30 is hereby established in the State Treasury.

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

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

1 131261. (a) The State Department of Public Health shall  
2 establish a grant program to further research into Parkinson's  
3 disease.

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

7 (c) The program shall prioritize the following:

8 (1) Research into better detection and diagnosis, innovative  
9 therapies and treatments, and projects aimed at finding a cure for  
10 the disease.

11 (2) Programs that support individuals living with Parkinson's  
12 disease.

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

16  
17 Article 1. Parkinson's Disease Research Voluntary Tax  
18 Contribution Fund  
19

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

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

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

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

(e) When another voluntary contribution designation is removed from the tax return, or as soon as space is available, whichever occurs first, the Franchise Tax Board shall revise the form of the tax return to include a space labeled the “Parkinson’s Disease Research Voluntary Tax Contribution Fund” to allow for the designation provided. The form shall include in the instruction information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used to support grants for research into Parkinson’s disease.

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

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

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

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

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

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

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

1 *year following the first appearance of the Parkinson's Disease*  
2 *Research Voluntary Tax Contribution Fund on the tax return, and*  
3 *is repealed as of December 1 of that year.*

4 (b) (1) By September 1 of the second calendar year and by  
5 September 1 of each subsequent calendar year that the Parkinson's  
6 Disease Research Voluntary Tax Contribution Fund appears on  
7 the tax return, the Franchise Tax Board shall determine whether  
8 the amount of contributions estimated to be received during the  
9 calendar year will equal or exceed the minimum contribution  
10 amount for the calendar year. The Franchise Tax Board shall  
11 estimate the amount of contributions to be received by using the  
12 actual amounts received and an estimate of the contributions that  
13 will be received by the end of that calendar year.

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

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