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An act to amend Section 18900.24 of the Revenue and Taxation Code,  
relating to taxation, to take effect immediately, bill related to the budget.



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## THE PEOPLE OF THE STATE OF CALIFORNIA DO ENACT AS FOLLOWS:

SECTION 1. Section 18900.24 of the Revenue and Taxation Code is amended to read:

18900.24. All money transferred to the Habitat for Humanity Fund, upon appropriation by the Legislature, shall be allocated as follows:

(a) To the Franchise Tax Board, the Controller, and the Department of Housing and Community Development for reimbursement of all costs incurred by the Franchise Tax Board, the Controller, and the Department of Housing and Community Development in connection with their duties under this article.

~~(b) The Department of Housing and Community Development for distribution of grants to Habitat for Humanity affiliates in California that are in active status, as described on the Business Search page of the Secretary of State's Internet Web site, and that are exempt from federal income taxation as an organization described in Section 501(c)(3) of the Internal Revenue Code. The Department of Housing and Community Development shall award grants through a competitive, project-specific grant process and be responsible for overseeing that grant program. A Habitat for Humanity affiliate shall not use a grant award for administrative expenses or for any purposes outside of California.~~

(b) (1) To the Department of Housing and Community Development for disbursement to Habitat for Humanity of California, Inc., a California nonprofit public benefit corporation representing and supporting California Habitat for Humanity affiliates as a state-support organization.



(2) Habitat for Humanity of California, Inc., shall submit a plan to the Department of Housing and Community Development, within 60 calendar days of receiving a disbursement, for the use and distribution of moneys pursuant to this article to Habitat for Humanity affiliates in California that are in active status, as described on the Business Search page of the Secretary of State's Internet Web site, and that are exempt from federal income taxation as an organization described in Section 501(c)(3) of the Internal Revenue Code.

(c) Habitat for Humanity of California, Inc., shall not use more than 5 percent of the moneys received pursuant to this article for administrative expenses.

(d) A Habitat for Humanity affiliate shall not use the moneys received pursuant to this article for administrative expenses or for purposes outside of California.

(e) Habitat for Humanity of California, Inc., shall submit an annual audit of the program to the Department of Housing and Community Development within 60 calendar days of the completion of the audit.

SEC. 2. This act is a bill providing for appropriations related to the Budget Bill within the meaning of subdivision (e) of Section 12 of Article IV of the California Constitution, has been identified as related to the budget in the Budget Bill, and shall take effect immediately.



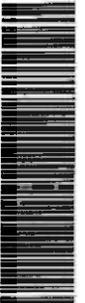
## LEGISLATIVE COUNSEL'S DIGEST

Bill No.

as introduced, \_\_\_\_\_.

General Subject: Personal income taxes: voluntary contributions: Habitat for Humanity Fund.

Existing law authorizes an individual to contribute amounts in excess of his or her income tax liability for the support of specified funds and allows an individual to designate on his or her tax return that a specified amount in excess of his or her tax liability be transferred to the Habitat for Humanity Fund. Existing law requires moneys in the fund, upon appropriation by the Legislature, to be allocated to the Franchise Tax Board, the Controller, and the Department of Housing and Community Development for reimbursement of costs, as provided, and the balance to the Department of Housing and Community Development to distribute grants to Habitat for Humanity affiliates in California that meet certain requirements, including having a specified tax-exempt status. Existing law requires the Department of Housing and Community Development to award grants through a competitive, project-specific grant process and be responsible



for overseeing that grant program and prohibits a Habitat for Humanity affiliate from using a grant award for administrative expenses or for any purposes outside of California.

This bill would instead require the Department of Housing and Community Development to disburse these moneys to Habitat for Humanity of California, Inc., and would require that organization to submit a plan to the department for the use and distribution of moneys to Habitat for Humanity affiliates in California that meet certain requirements, including having a specified tax-exempt status. The bill would allow Habitat for Humanity of California, Inc., to use a specified amount of moneys for administrative costs and would require the organization to submit an annual audit of the program to the department, as provided.

This bill would declare that it is to take effect immediately as a bill providing for appropriations related to the Budget Bill.

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

