

# Staff Report 77

## **PROPOSED ACTION:**

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Consider supporting [AB 2197 \(Addis\)](#), which would extend California's Protect Our Coast and Oceans Voluntary Tax Contribution Fund until January 2032.

## **BACKGROUND AND PROPOSED LEGISLATION:**

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AB 2197 will extend the sunset date of California's Protect Our Coast and Oceans Voluntary Tax Contribution Fund, one of 18 voluntary tax check-off funds on California's personal income tax return form.

A tax check-off is a way for state agencies and public or private programs to receive additional revenue. When taxpayers file their returns, they have the option to donate to one or more of the listed programs. Most voluntary tax check-off funds must reach a \$250,000 annual minimum contribution to remain in effect. The contributions are reported to the Franchise Tax Board and collected by the State Controller for deposit in the specified fund.

California's Protect Our Coast and Oceans Voluntary Tax Contribution Fund was established in 2013 and, in 2017, was extended to January 2025. AB 2197 simply extends the sunset date from January 2025 to January 2032. The Franchise Tax Board notes that the Fund has received the following contribution amounts in the last three years: \$470,555 in 2021, \$351,827 in 2022, and \$313,778 in 2023.

Contributions to the Protect Our Coast and Oceans Fund support the California Coastal Commission's Whale Tail Grant Program, which supports coastal education and stewardship of the coast and its watersheds. Whale Tail grants help clean up shorelines, restore habitat, expand beach access, and provide educational experiences for children and the public, with a focus on reaching communities that are poorly served in terms of access and coastal education.

The tax check-off has raised more than \$3 million since its inception. Grants have been awarded to fund the purchase of beach wheelchairs, provide bilingual summer programs for hands-on coastal and marine activities, beach field trips for children from underserved communities, school programs emphasizing coastal and

ocean stewardship, Adopt-a-Beach assembly programs, beach clean-ups, and coastal and science classes for Tribal students.

According to the author:

*“Preserving the health and vitality of our oceans is critical to California's economy, identity, and well-being, especially on the Central Coast. Without the Protect Our Coasts and Oceans Voluntary Tax Fund, the only way for Californians to contribute to the Whale Tail Grant Program is by purchasing a Whale Tail license plate. This is a flat fee of \$50 and limits how much a Californian can contribute to the grant program. AB 2197 is a straightforward solution that will allow Californians to voluntarily contribute any amount to the education, restoration, and preservation efforts that the Whale Tail Grant Program funds.”*

While the Commission is not a recipient of funding from this tax check-off, the fund helps protect, conserve, restore, and enhance public trust lands and resources along the California coast and ocean for the benefit of current and future generations. The program it supports, the California Coastal Commission's Whale Tail Grants Program, connects the public, particularly underserved communities, to the coast and its watersheds through experiential education, stewardship, and outdoor experiences. The program promotes broader and more equitable access to the outdoors and the coast and aligns with the State Lands Commission's mission, vision, strategic goals, and environmental justice policy.

## **OTHER PERTINENT INFORMATION:**

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1. AB 2197 is supported by the California Coastal Commission. It has no known opposition.

## **RECOMMENDED ACTION:**

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It is recommended that the Commission:

Support AB 2197 (Addis), which would extend California's Protect Our Coast and Oceans Voluntary Tax Contribution Fund until January 2032.