



BRIAN MAIENSCHIEIN

ASSEMBLYMAN, SEVENTY-SEVENTH DISTRICT

Assembly Bill 624

Robotics Club Donation Tax Credit

Background

Jobs within the STEM field represent a large amount of job growth throughout California and the U.S. Despite this growth of job availability, only approximately 40% of men and 28% of women attain their undergraduate degree in STEM majors. By supporting robotics clubs in high schools across the state, students are exposed to different aspects of STEM and may be encouraged to major in a science, technology, engineering, or mathematics in a higher education program.

In addition to the exposure to these different areas, robotics clubs teach valuable skills that can be applied to whichever profession students choose. Teamwork, leadership, marketing, public relations, fundraising, and entrepreneurship are all skills that can be attained by participating in robotics clubs.

By promoting donations through tax credits or deductions, schools may be able to provide students access to robotics programs that support and embolden them to strive for a profession in these areas. By 2018 jobs in the STEM field are to grow 17% compared to non-STEM jobs projected growth of 9%. The tax credit or tax deduction would give a major incentive to philanthropists that support students' interest in STEM.

Current Law

The tax code allows for a tax credit for a charitable donation to any non-profit organization. There is not a tax credit specified

for a donation to Robotics Clubs in schools or STEM programs in general. Previous attempts to create a similar tax credit for STEM programs (AB 943 in 2014 and SB 413 in 2013) did not succeed.

This Bill

AB 624, the Robotics Club Donation Tax Credit, would provide funding through citizen and state support and encourage more donors to contribute to students' interest in STEM and robotics. This bill will define robotics clubs as "STEM clubs that participate in robotics competitions."

Donations would be allocated to:

- Schools for robotics club competition entry fees and associated travel
- The acquisition of materials and equipment

Tax credits or deductions are limited to:

- Tax credit would be equal to 50% of donation
- Individual cap of \$10,000 donation (\$5,000 credit)
- \$1,000,000 first come, first serve cap.
- 5 year sunset

Staff

Nadra Mamou
(916) 319-2077
Nadra.mamou@asm.ca.gov