

1 SB65  
2 123569-2  
3 By Senator Allen  
4 RFD: Finance and Taxation General Fund  
5 First Read: 01-MAR-11

1 SB65

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4 ENROLLED, An Act,

5 To amend Section 40-18-140, Code of Alabama 1975,  
6 relating to income tax refund check-offs, to provide an income  
7 tax refund check-off for a contribution to the Alabama State  
8 Historic Preservation Fund and the Archives Services Fund.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. Section 40-18-140, Code of Alabama 1975,  
11 is amended to read as follows:

12 "§40-18-140.

13 "(a) (1) Each Alabama resident individual income  
14 taxpayer desiring to contribute to any of the programs listed  
15 in subsection (b) may designate an amount of his or her  
16 refund, rounded off in whole dollars, in an appropriate box on  
17 the state income tax return form, to be credited to the  
18 program.

19 "(2) All future check-offs, duly enacted by the  
20 Legislature subsequent to April 17, 2006, shall be accorded an  
21 appropriate box on the state income tax return forms, subject  
22 to the terms and conditions prescribed herein, without the  
23 requirement that they be added by amendment to this section.

24 "(b) Contributions received for the following  
25 authorized charitable and nonpolitical income tax check-off

1 recipients, less costs of administration to the Department of  
2 Revenue not to exceed five percent, shall be distributed and  
3 appropriated as provided herein:

4 "(1) Contributions to the Alabama Aging Program  
5 shall be deposited with the State Treasurer into the Alabama  
6 Senior Services Trust Fund for preserving, protecting,  
7 perpetuating, and enhancing the abilities of aging citizens to  
8 remain independent, under the auspices of the Department of  
9 Senior Services.

10 "(2) Contributions to the Arts Development Fund  
11 shall be deposited into the General Fund of the State  
12 Treasury, to be appropriated to the Council on the Arts and  
13 Humanities to fund grants to tax exempt organizations or  
14 associations to encourage development of high quality and  
15 artistically significant arts activities or cultural  
16 facilities in local areas and shall be distributed in  
17 accordance with Article 3, commencing with Section 41-9-40,  
18 Chapter 9, Title 41.

19 "(3) Contributions to Alabama Nongame Wildlife  
20 Program shall be deposited in the Alabama Nongame Wildlife  
21 Fund in the State Treasury to the credit of the Game and Fish  
22 Fund to be used exclusively for purposes of preserving,  
23 protecting, perpetuating, and enhancing nongame wildlife in  
24 this state. Nothing contained herein shall be construed to

1 give any rights of condemnation to the Department of  
2 Conservation and Natural Resources.

3 "(4) Contributions to the Children's Trust Fund  
4 shall be deposited with the State Treasurer into the State  
5 Child Abuse and Neglect Prevention Board Operations Fund, as  
6 provided for under Section 26-16-30.

7 "(5) Contributions to the Alabama Veterans' Program  
8 shall be deposited in the State Treasury to the credit of the  
9 Department of Veterans' Affairs to be used exclusively for  
10 purposes of providing nursing home and health care for aged  
11 and disabled veterans in this state.

12 "(6) Contributions to the Alabama Indian Children's  
13 Scholarship Fund shall be deposited with the State Treasurer  
14 for distribution to the Alabama Indian Affairs Commission for  
15 educational scholarships.

16 "(7) Contributions to the Penny Trust Fund shall be  
17 deposited with the State Treasurer for distribution according  
18 to Section 41-15A-2.

19 "(8) Contributions to the Foster Care Trust Fund,  
20 established under Sections 38-10-50 and 38-10-51, shall be  
21 deposited with the State Treasurer to be continuously  
22 appropriated to the Department of Human Resources to assist  
23 all children in temporary or permanent custody in foster care.

24 "(9) Contributions designated for mental health on  
25 the Alabama state resident individual income tax return shall

1 be deposited with the State Treasurer and shall be distributed  
2 equally to the Alliance for the Mentally Ill of Alabama and to  
3 the Mental Health Consumers of Alabama.

4 "(10) Contributions to the Alabama Breast and  
5 Cervical Cancer Research Program shall be deposited with the  
6 State Treasurer and distributed to the University of Alabama  
7 at Birmingham, which shall implement and administer the  
8 program.

9 "(11) Contributions to the Neighbors Helping  
10 Neighbors Fund shall be deposited with the State Treasurer for  
11 distribution by the Department of Economic and Community  
12 Affairs for weatherization assistance as provided for under  
13 Article 6, commencing with Section 41-23-100, Chapter 23,  
14 Title 41.

15 "(12) Contributions to the Alabama 4-H Club  
16 Foundation, Incorporated, shall be deposited with the State  
17 Treasurer and distributed to the Alabama 4-H Club Foundation,  
18 Incorporated.

19 "(13) Contributions to the Alabama Organ Center  
20 Donor Awareness Fund shall be deposited with the State  
21 Treasurer for distribution to the fund.

22 "(14) Contributions to the Alabama National Guard  
23 Foundation, Incorporated, shall be deposited with the State  
24 Treasurer for distribution to the fund.

1           "(15) Contributions to the Cancer Research Institute  
2 shall be deposited with the State Treasurer for distribution  
3 to the institute.

4           "(16) Contributions to the Alabama State Historic  
5 Preservation Fund shall be deposited with the State Treasurer  
6 for distribution to the fund, as provided for in Section  
7 41-9-255.

8           "(17) Contributions to the Archives Services Fund  
9 shall be deposited with the State Treasurer for distribution  
10 to the fund as provided for in Section 41-6-76.

11           "(c) In the event that three years after adoption, a  
12 check-off authorized under subsection (b) or subdivision (2)  
13 of subsection (a) fails to achieve average annual gross  
14 contributions of seven thousand five hundred dollars (\$7,500)  
15 for a subsequent three-year period, its name will be dropped  
16 from the state income tax return forms for the succeeding tax  
17 year and its original authorization shall be effectively  
18 repealed."

19           Section 2. This act shall become effective for tax  
20 years beginning after December 31, 2012, and thereafter,  
21 following its passage and approval by the Governor, or its  
22 otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB65

Senate 22-MAR-11

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris  
Secretary

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House of Representatives  
Amended and passed 02-JUN-11

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Senate concurred in House amendment 02-JUN-11

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By: Senator Allen