

1 HB198
2 216585-1
3 By Representatives Wood (D), Shaver, Robertson, Moore (P),
4 Kiel, Almond, Whorton, Rich, Lipscomb, Paschal, Faust,
5 Collins, Brown (K) and Hanes
6 RFD: State Government
7 First Read: 01-FEB-22

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8 SYNOPSIS: Under existing law, various programs and
9 organizations receive funds from income tax
10 check-offs.

11 This bill would provide an income tax refund
12 check-off for a contribution to the State Parks
13 Division of the Department of Conservation and
14 Natural Resources, the Department of Mental Health,
15 or the Alabama Medicaid Agency.

16
17 A BILL
18 TO BE ENTITLED
19 AN ACT

20
21 Relating to taxation; to amend Section 40-18-140,
22 Code of Alabama 1975, to provide an income tax refund
23 check-off for a contribution to the State Parks Division of
24 the Department of Conservation and Natural Resources, the
25 Department of Mental Health, or the Alabama Medicaid Agency.
26 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

3 "§40-18-140.

4 "(a) (1) Each Alabama resident individual income
5 taxpayer desiring to contribute to any of the programs listed
6 in subsection (b) may designate an amount of his or her
7 refund, rounded off in whole dollars, in an appropriate box on
8 the state income tax return form, to be credited to the
9 program.

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

15 "(b) Contributions received for the following
16 authorized charitable and nonpolitical income tax check-off
17 recipients, less costs of administration to the Department of
18 Revenue not to exceed five percent, shall be distributed and
19 appropriated as provided herein:

20 "(1) Contributions to the Alabama Aging Program
21 shall be deposited with the State Treasurer into the Alabama
22 Senior Services Trust Fund for preserving, protecting,
23 perpetuating, and enhancing the abilities of aging citizens to
24 remain independent, under the auspices of the Department of
25 Senior Services.

26 "(2) Contributions to the Arts Development Fund
27 shall be deposited into the General Fund of the State

1 Treasury, to be appropriated to the Council on the Arts and
2 Humanities to fund grants to tax exempt organizations or
3 associations to encourage development of high quality and
4 artistically significant arts activities or cultural
5 facilities in local areas and shall be distributed in
6 accordance with Article 3, commencing with Section 41-9-40,
7 Chapter 9, Title 41.

8 "(3) Contributions to Alabama Nongame Wildlife
9 Program shall be deposited in the Alabama Nongame Wildlife
10 Fund in the State Treasury to the credit of the Game and Fish
11 Fund to be used exclusively for purposes of preserving,
12 protecting, perpetuating, and enhancing nongame wildlife in
13 this state. Nothing contained herein shall be construed to
14 give any rights of condemnation to the Department of
15 Conservation and Natural Resources.

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

20 "(5) Contributions to the Alabama Veterans' Program
21 shall be deposited in the State Treasury to the credit of the
22 Department of Veterans' Affairs to be used exclusively for
23 purposes of providing nursing home and health care for aged
24 and disabled veterans in this state.

25 "(6) Contributions to the Alabama Indian Children's
26 Scholarship Fund shall be deposited with the State Treasurer

1 for distribution to the Alabama Indian Affairs Commission for
2 educational scholarships.

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

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

11 "(9) Contributions designated for mental health on
12 the Alabama state resident individual income tax return shall
13 be deposited with the State Treasurer and shall be distributed
14 equally to the Alliance for the Mentally Ill of Alabama and to
15 the Mental Health Consumers of Alabama.

16 "(10) Contributions to the Alabama Breast and
17 Cervical Cancer Research Program shall be deposited with the
18 State Treasurer and distributed to the University of Alabama
19 at Birmingham, which shall implement and administer the
20 program.

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

1 "(12) Contributions to the Alabama 4-H Club
2 Foundation, Incorporated, shall be deposited with the State
3 Treasurer and distributed to the Alabama 4-H Club Foundation,
4 Incorporated.

5 "(13) Contributions to the Alabama Organ Center
6 Donor Awareness Fund shall be deposited with the State
7 Treasurer for distribution to the fund.

8 "(14) Contributions to the Alabama National Guard
9 Foundation, Incorporated, shall be deposited with the State
10 Treasurer for distribution to the fund.

11 "(15) Contributions to the Cancer Research Institute
12 shall be deposited with the State Treasurer for distribution
13 to the institute.

14 "(16) Contributions to the Alabama State Historic
15 Preservation Fund shall be deposited with the State Treasurer
16 for distribution to the fund, as provided for in Section
17 41-9-255.

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

21 "(18) Contributions to the Alabama Firefighters
22 Annuity and Benefit Fund shall be deposited with the State
23 Treasurer for distribution to the fund.

24 "(19) Contributions to VOCAL's Victims of Violence
25 Assistance shall be deposited with the State Treasurer for
26 distribution to Victims of Crime and Leniency, Inc. (VOCAL).

1 "(20) Contributions, beginning in the 2015 tax year,
2 to the Children First Trust Fund shall be deposited with the
3 State Treasurer for distribution to the trust fund.

4 "(21) Contributions, beginning in the 2015 tax year,
5 to the USS Alabama Battleship Commission.

6 "(22) Contributions, beginning in the 2018 tax year,
7 to the Alabama State Veterans Cemetery at Spanish Fort
8 Foundation, Incorporated.

9 "(23) Beginning in the 2023 tax year, contributions
10 to the State Parks Division of the Department of Conservation
11 and Natural Resources, the Department of Mental Health, or the
12 Alabama Medicaid Agency.

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

21 Section 2. This act shall become effective on the
22 first day of the third month following its passage and
23 approval by the Governor, or its otherwise becoming law.