

HB85 INTRODUCED



1 02J3CG-1

2 By Representatives Wood (D), Wilcox, Shaver, DuBose, Pringle

3 RFD: Ways and Means Education

4 First Read: 07-Mar-23

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SYNOPSIS:

Under existing law, various programs and organizations receive funds from income tax check-offs.

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

A BILL
TO BE ENTITLED
AN ACT

Relating to taxation; to amend Section 40-18-140, Code of Alabama 1975, to provide an income tax refund check-off for a contribution to the State Parks Division of the Department of Conservation and Natural Resources, the Department of Mental Health, or the Alabama Medicaid Agency.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-18-140

(a) (1) Each Alabama resident individual income taxpayer desiring to contribute to any of the programs listed in



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29 subsection (b) may designate an amount of his or her refund,
30 rounded off in whole dollars, in an appropriate box on the
31 state income tax return form, to be credited to the program.

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

37 (b) Contributions received for the following authorized
38 charitable and nonpolitical income tax check-off recipients,
39 less costs of administration to the Department of Revenue not
40 to exceed five percent, shall be distributed and appropriated
41 as provided herein:

42 (1) Contributions to the Alabama Aging Program shall be
43 deposited with the State Treasurer into the Alabama Senior
44 Services Trust Fund for preserving, protecting, perpetuating,
45 and enhancing the abilities of aging citizens to remain
46 independent, under the auspices of the Department of Senior
47 Services.

48 (2) Contributions to the Arts Development Fund shall be
49 deposited into the General Fund of the State Treasury, to be
50 appropriated to the Council on the Arts and Humanities to fund
51 grants to tax exempt organizations or associations to
52 encourage development of high quality and artistically
53 significant arts activities or cultural facilities in local
54 areas and shall be distributed in accordance with Article 3,
55 commencing with Section 41-9-40, Chapter 9, Title 41.

56 (3) Contributions to Alabama Nongame Wildlife Program



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57 shall be deposited in the Alabama Nongame Wildlife Fund in the
58 State Treasury to the credit of the Game and Fish Fund to be
59 used exclusively for purposes of preserving, protecting,
60 perpetuating, and enhancing nongame wildlife in this state.
61 Nothing contained herein shall be construed to give any rights
62 of condemnation to the Department of Conservation and Natural
63 Resources.

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

68 (5) Contributions to the Alabama Veterans' Program
69 shall be deposited in the State Treasury to the credit of the
70 Department of Veterans' Affairs to be used exclusively for
71 purposes of providing nursing home and health care for aged
72 and disabled veterans in this state.

73 (6) Contributions to the Alabama Indian Children's
74 Scholarship Fund shall be deposited with the State Treasurer
75 for distribution to the Alabama Indian Affairs Commission for
76 educational scholarships.

77 (7) Contributions to the Penny Trust Fund shall be
78 deposited with the State Treasurer for distribution according
79 to Section 41-15A-2.

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



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85 (9) Contributions designated for mental health on the
86 Alabama state resident individual income tax return shall be
87 deposited with the State Treasurer and shall be distributed
88 equally to the Alliance for the Mentally Ill of Alabama and to
89 the Mental Health Consumers of Alabama.

90 (10) Contributions to the Alabama Breast and Cervical
91 Cancer Research Program shall be deposited with the State
92 Treasurer and distributed to the University of Alabama at
93 Birmingham, which shall implement and administer the program.

94 (11) Contributions to the Neighbors Helping Neighbors
95 Fund shall be deposited with the State Treasurer for
96 distribution by the Department of Economic and Community
97 Affairs for weatherization assistance as provided for under
98 Article 6, commencing with Section 41-23-100, Chapter 23,
99 Title 41.

100 (12) Contributions to the Alabama 4-H Club Foundation,
101 Incorporated, shall be deposited with the State Treasurer and
102 distributed to the Alabama 4-H Club Foundation, Incorporated.

103 (13) Contributions to the Alabama Organ Center Donor
104 Awareness Fund shall be deposited with the State Treasurer for
105 distribution to the fund.

106 (14) Contributions to the Alabama National Guard
107 Foundation, Incorporated, shall be deposited with the State
108 Treasurer for distribution to the fund.

109 (15) Contributions to the Cancer Research Institute
110 shall be deposited with the State Treasurer for distribution
111 to the institute.

112 (16) Contributions to the Alabama State Historic



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113 Preservation Fund shall be deposited with the State Treasurer
114 for distribution to the fund, as provided for in Section
115 41-9-255.

116 (17) Contributions to the Archives Services Fund shall
117 be deposited with the State Treasurer for distribution to the
118 fund as provided for in Section 41-6-76.

119 (18) Contributions to the Alabama Firefighters Annuity
120 and Benefit Fund shall be deposited with the State Treasurer
121 for distribution to the fund.

122 (19) Contributions to VOCAL's Victims of Violence
123 Assistance shall be deposited with the State Treasurer for
124 distribution to Victims of Crime and Leniency, Inc. (VOCAL).

125 (20) Contributions, beginning in the 2015 tax year, to
126 the Children First Trust Fund shall be deposited with the
127 State Treasurer for distribution to the trust fund.

128 (21) Contributions, beginning in the 2015 tax year, to
129 the USS Alabama Battleship Commission.

130 (22) Contributions, beginning in the 2018 tax year, to
131 the Alabama State Veterans Cemetery at Spanish Fort
132 Foundation, Incorporated.

133 (23) Contributions, beginning in the 2024 tax year, to
134 the State Parks Division of the Department of Conservation and
135 Natural Resources shall be deposited with the State Treasurer
136 for distribution to the department.

137 (24) Contributions, beginning in the 2024 tax year, to
138 the Department of Mental Health shall be deposited with the
139 State Treasurer for distribution to the department.

140 (25) Contributions, beginning in the 2024 tax year, to



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141 the Alabama Medicaid Agency shall be deposited with the State
142 Treasurer for distribution to the agency.

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

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