

1 HB5  
2 186582-1  
3 By Representatives Hanes and Whorton (R)  
4 RFD: Ways and Means General Fund  
5 First Read: 09-JAN-18  
6 PFD: 07/24/2017

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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  
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21 To amend Section 40-18-140, Code of Alabama 1975, to  
22 provide an income tax refund check-off for a contribution to  
23 the State Parks Division of the Department of Conservation and  
24 Natural Resources, the Department of Mental Health, or the  
25 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 State Parks Division of the Department of Conservation  
8 and Natural Resources, the Department of Mental Health, or the  
9 Alabama Medicaid Agency.

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17 repealed."

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