

1 SB177  
2 165163-3  
3 By Senator Glover  
4 RFD: Finance and Taxation General Fund  
5 First Read: 10-MAR-15

1 SB177

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4 ENROLLED, An Act,

5 Relating to voluntary contributions to the Alabama  
6 Association of Rescue Squads, Inc.; to allow ad valorem  
7 taxpayers to voluntarily contribute to the Alabama Association  
8 of Rescue Squads, Inc.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. (a) A minimum annual contribution of  
11 three dollars (\$3) may be voluntarily contributed to the  
12 Alabama Association of Rescue Squads, Inc., on the ad valorem  
13 tax return of the contributor by indicating on a check-off box  
14 which shall be provided on annual ad valorem tax statements.  
15 The check-off shall be described as the "Alabama Association  
16 of Rescue Squads, Inc." If a taxpayer voluntarily indicates,  
17 three dollars (\$3) or more may be added to his or her ad  
18 valorem tax payment and shall be paid to the appropriate  
19 person or authority administering the association.

20 (b) The total amount of all contributions, less  
21 costs of administration not to exceed three percent of revenue  
22 produced, shall be remitted by the person or authority  
23 collecting the amount to the executive director of the  
24 association by the tenth day of each month next succeeding  
25 that in which the contribution is paid.

1           (c) Each annual ad valorem tax statement form for  
2 the lien date October 1, 2015 tax year and each year  
3 thereafter shall contain a designation as follows:

4           "Alabama Association of Rescue Squads, Inc.

5           "Check ( ) if you wish to designate \$3 or more to be  
6 added to your ad valorem tax payment."

7           (d) Each taxpayer required to make an ad valorem tax  
8 payment who wishes to contribute to the Alabama Association of  
9 Rescue Squads, Inc., may designate, by placing an "X" in the  
10 appropriate box on the ad valorem tax payment form and the  
11 contribution shall be credited to the association.

12           (e) The commissioner of the department may prescribe  
13 and implement such forms and rules as shall be necessary to  
14 carry out the intent of this section.

15           Section 2. This act shall become effective October  
16 1, 2015, following its passage and approval by the Governor,  
17 or its otherwise becoming law.

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President and Presiding Officer of the Senate

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Speaker of the House of Representatives

SB177

Senate 14-APR-15

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

Patrick Harris  
Secretary

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House of Representatives  
Passed: 14-MAY-15

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By: Senator Glover