

1 HB73  
2 133483-2  
3 By Representative DeMarco  
4 RFD: Ways and Means Education  
5 First Read: 07-FEB-12  
6 PFD: 01/23/2012

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ENROLLED, An Act,

To amend Section 40-18-140 of the Code of Alabama 1975, relating to income tax refund check-offs, to provide an income tax refund check-off for a contribution to Victims of Crime and Leniency, Inc. (VOCAL).

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Section 40-18-140 of the 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 subsection (b) may designate an amount of his or her refund, rounded off in whole dollars, in an appropriate box on the state income tax return form, to be credited to the program.

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

(b) Contributions received for the following authorized charitable and nonpolitical income tax check-off recipients, less costs of administration to the Department of

1 Revenue not to exceed five percent, shall be distributed and  
2 appropriated as provided herein:

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

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

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

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

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

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

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

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

22           (9) Contributions designated for mental health on  
23 the Alabama state resident individual income tax return shall  
24 be deposited with the State Treasurer and shall be distributed

1 equally to the Alliance for the Mentally Ill of Alabama and to  
2 the Mental Health Consumers of Alabama.

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

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

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

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

21 (14) Contributions to the Alabama National Guard  
22 Foundation, Incorporated, shall be deposited with the State  
23 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           (18) Contributions to the Alabama Firefighters  
12 Annuity and Benefit Fund shall be deposited with the State  
13 Treasurer for distribution to the fund.

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

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

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

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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in  
and was passed by the House 16-FEB-12.

Greg Pappas  
Clerk

Senate

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26-APR-12

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Passed