

1 HB73
2 133483-1
3 By Representative DeMarco
4 RFD: Ways and Means Education
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8 SYNOPSIS: Under existing law, various programs and
9 organizations receive funds from income tax refund
10 check-offs.

11 This bill would provide an income tax refund
12 check-off for a contribution to Victims of Crime
13 and Leniency, Inc. (VOCAL).

14
15 A BILL

16 TO BE ENTITLED

17 AN ACT

18
19 To amend Section 40-18-140 of the Code of Alabama
20 1975, relating to income tax refund check-offs, to provide an
21 income tax refund check-off for a contribution to Victims of
22 Crime and Leniency, Inc. (VOCAL).

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 40-18-140 of the Code of Alabama
25 1975, is amended to read as follows:

26 "§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 Revenue not to exceed five percent, shall be distributed and appropriated as provided herein:

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

(2) Contributions to the Arts Development Fund shall be deposited into the General Fund of the State Treasury, to be appropriated to the Council on the Arts and Humanities to fund grants to tax exempt organizations or associations to encourage development of high quality and artistically

1 significant arts activities or cultural facilities in local
2 areas and shall be distributed in accordance with Article 3,
3 commencing with Section 41-9-40, Chapter 9, Title 41.

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

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

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

21 (6) Contributions to the Alabama Indian Children's
22 Scholarship Fund shall be deposited with the State Treasurer
23 for distribution to the Alabama Indian Affairs Commission for
24 educational scholarships.

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) In the event that three years after adoption, a check-off authorized under subsection (b) or subdivision (2) of subsection (a) fails to achieve average annual gross contributions of seven thousand five hundred dollars (\$7,500) for a subsequent three-year period, its name will be dropped

1 from the state income tax return forms for the succeeding tax
2 year and its original authorization shall be effectively
3 repealed.

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