

1 HB73  
2 133483-1  
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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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).  
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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.

1           (a)(1) Each Alabama resident individual income  
2 taxpayer desiring to contribute to any of the programs listed  
3 in subsection (b) may designate an amount of his or her  
4 refund, rounded off in whole dollars, in an appropriate box on  
5 the state income tax return form, to be credited to the  
6 program.

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

12           (b) Contributions received for the following  
13 authorized charitable and nonpolitical income tax check-off  
14 recipients, less costs of administration to the Department of  
15 Revenue not to exceed five percent, shall be distributed and  
16 appropriated as provided herein:

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

23           (2) Contributions to the Arts Development Fund shall  
24 be deposited into the General Fund of the State Treasury, to  
25 be appropriated to the Council on the Arts and Humanities to  
26 fund grants to tax exempt organizations or associations to  
27 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.

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

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

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

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

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

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

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

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

10          (16) Contributions to the Alabama State Historic  
11 Preservation Fund shall be deposited with the State Treasurer  
12 for distribution to the fund, as provided for in Section  
13 41-9-255.

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

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

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

23          (c) In the event that three years after adoption, a  
24 check-off authorized under subsection (b) or subdivision (2)  
25 of subsection (a) fails to achieve average annual gross  
26 contributions of seven thousand five hundred dollars (\$7,500)  
27 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.