

HB438 INTRODUCED



1 HB438
2 HG5P536-1
3 By Representatives , Colvin, Treadaway, Pettus, Kirkland,
4 Crow, Hall, Bracy, England, Gidley, Lamb
5 RFD: Ways and Means Education
6 First Read: 12-Feb-26



1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

SYNOPSIS:

Under existing law, various programs and organizations receive funds from income tax check-offs.

This bill would reinstate the income tax refund check-off for Victims of Crime and Leniency, Inc., (VOCAL).

This bill would also repeal entities whose check-offs have been rescinded and consolidate existing check-offs into a single code section.

A BILL
TO BE ENTITLED
AN ACT

Relating to taxation; to amend Section 40-18-140, Code of Alabama 1975, to reinstate the income tax refund check-off for a contribution to Victims of Crime and Leniency, Inc., (VOCAL); to remove entities whose check-offs have been rescinded; to consolidate check-offs into this section; to repeal Sections 40-18-154, 40-18-155, 40-18-156, and 40-18-157, Code of Alabama 1975, regarding check-offs for other entities; and to make nonsubstantive, technical revisions to update the existing code language to current style.



HB438 INTRODUCED

29 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

30 Section 1. Section 40-18-140, Code of Alabama 1975, is
31 amended to read as follows:

32 "§40-18-140

33 (a) (1) Each Alabama resident individual income taxpayer
34 ~~desiring to~~may contribute to any of the programs listed in
35 subsection (b) ~~may designate~~by designating an amount of his or
36 her refund, rounded off in whole dollars, in an appropriate
37 box on the state income tax return form, to be credited to the
38 program.

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

45 (b) Contributions received for the following ~~authorized~~
46 charitable and nonpolitical income tax check-off recipients,
47 less costs of administration to the Department of Revenue not
48 to exceed five percent, shall be distributed and appropriated
49 as provided ~~herein~~by this section:

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

56 (2) Contributions to the Arts Development Fund shall be



HB438 INTRODUCED

57 deposited into the State General Fund of the State Treasury,
58 to be appropriated to the Council on the Arts and Humanities
59 to fund grants to tax exempt organizations or associations to
60 encourage development of high quality and artistically
61 significant arts activities or cultural facilities in local
62 areas and shall be distributed in accordance with Article 3,
63 commencing with Section 41-9-40, Chapter 9, Title 41.

64 (3) Contributions to Alabama Nongame Wildlife Program
65 shall be deposited in the Alabama Nongame Wildlife Fund in the
66 State Treasury to the credit of the Game and Fish Fund to be
67 used exclusively for purposes of preserving, protecting,
68 perpetuating, and enhancing nongame wildlife in this state.
69 Nothing contained herein shall be construed to give any rights
70 of condemnation to the Department of Conservation and Natural
71 Resources.

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

76 (5) Contributions to the Alabama Veterans' Program
77 shall be deposited in the State Treasury to the credit of the
78 Department of ~~Veterans'~~Veterans Affairs to be used exclusively
79 for purposes of providing nursing home and health care for
80 aged and disabled veterans in this state.

81 ~~(6) Contributions to the Alabama Indian Children's~~
82 ~~Scholarship Fund shall be deposited with the State Treasurer~~
83 ~~for distribution to the Alabama Indian Affairs Commission for~~
84 ~~educational scholarships.~~



HB438 INTRODUCED

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

88 ~~(8)~~ (6) Contributions to the Foster Care Trust Fund,
89 established under Sections 38-10-50 and 38-10-51, shall be
90 deposited ~~with the~~ into the State ~~Treasurer~~ Treasury to be
91 continuously appropriated to the Department of Human Resources
92 to assist all children in temporary or permanent custody in
93 foster care.

94 ~~(9)~~ (7) Contributions designated for mental health on
95 the Alabama state resident individual income tax return shall
96 be deposited ~~with~~ into the State ~~Treasurer~~ Treasury and shall
97 be distributed equally to the Alliance for the Mentally Ill of
98 Alabama and to the Mental Health Consumers of Alabama.

99 ~~(10)~~ (8) Contributions to the Alabama Breast and
100 Cervical Cancer Research Program shall be deposited with the
101 State Treasurer and distributed to ~~the~~ The University of
102 Alabama at Birmingham, which shall implement and administer
103 the program.

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

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



HB438 INTRODUCED

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

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

119 ~~(15)~~ (9) Contributions to the Cancer Research Institute
120 shall be deposited ~~with the State Treasurer~~ into the State
121 Treasury for distribution to the institute.

122 ~~(16) Contributions to the Alabama State Historic~~
123 ~~Preservation Fund shall be deposited with the State Treasurer~~
124 ~~for distribution to the fund, as provided for in Section~~
125 ~~41-9-255.~~

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

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

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

135 (10) Contributions to the Alabama Military Support
136 Foundation, Incorporated, shall be deposited into the State
137 Treasury for distribution to the Alabama Military Support
138 Foundation, Incorporated.

139 (11) Contributions to the Alabama Veterinary Medical
140 Foundation for the Spay-Neuter Program, shall be deposited



HB438 INTRODUCED

141 into the State Treasury for distribution to the Alabama
142 Veterinary Medical Foundation.

143 ~~(20) (13) Contributions, beginning in the 2015 tax year,~~
144 to the Children First Trust Fund shall be deposited ~~with~~ into
145 the State ~~Treasurer Treasury~~ for distribution to the trust
146 fund.

147 ~~(21) Contributions, beginning in the 2015 tax year, to~~
148 ~~the USS Alabama Battleship Commission.~~

149 ~~(22) Contributions, beginning in the 2018 tax year, to~~
150 ~~the Alabama State Veterans Cemetery at Spanish Fort~~
151 ~~Foundation, Incorporated.~~

152 ~~(23) (13) Contributions, beginning in the 2024 tax year,~~
153 to the State Parks Division of the Department of Conservation
154 and Natural Resources shall be deposited ~~with~~ into the State
155 ~~Treasurer Treasury~~ for distribution to the department.

156 ~~(24) (14) Contributions, beginning in the 2024 tax year,~~
157 to the Department of Mental Health shall be deposited ~~with~~
158 into the State ~~Treasurer Treasury~~ for distribution to the
159 department.

160 ~~(25) (15) Contributions, beginning in the 2024 tax year,~~
161 to the Alabama Medicaid Agency shall be deposited ~~with~~ into
162 the State ~~Treasurer Treasury~~ for distribution to the agency.

163 (16) Contributions, beginning in the 2026 tax year, to
164 the VOCAL's Victims of Violence Assistance Fund shall be
165 deposited into the State Treasury for distribution to Victims
166 of Crime and Leniency, Incorporated, (VOCAL).

167 (c) ~~In the event that~~ If three years after adoption, a
168 check-off authorized under subsection (b) or subdivision



HB438 INTRODUCED

169 (a) (2) ~~of subsection (a)~~ fails to achieve average annual gross
170 contributions of seven thousand five hundred dollars (\$7,500)
171 for a subsequent three-year period, ~~its name will be~~
172 ~~dropped~~ the Commissioner of Revenue shall remove that program
173 from the state income tax return forms for the succeeding tax
174 year and its original authorization shall be effectively
175 repealed."

176 Section 2. Sections 40-18-154, 40-18-155, 40-18-156,
177 and 40-18-157, Code of Alabama 1975, relating to certain
178 income tax check-off contribution designations are hereby
179 repealed.

180 Section 3. This act shall become effective on October
181 1, 2026.