

## HB438 INTRODUCED



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



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This bill would also repeal entities whose check-offs have been rescinded and consolidate existing check-offs into a single code section.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for a contribution to Victims of Crime and Leniency, Inc., (VOCAL); to remove entities whose check-offs have been rescinded; to consolidate check-offs into this section; to repeal Sections 40-18-154, 40-18-155, 40-18-156, and 40-18-157, Code of Alabama 1975, regarding check-offs for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.



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BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-18-140

(a) (1) Each Alabama resident individual income taxpayer ~~desiring to~~may contribute to any of the programs listed in subsection (b) ~~may designate~~by designating 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~~Any check-offs, ~~duly~~ enacted by the Legislature ~~subsequent to April 17, 2006,~~ shall ~~be accorded~~have an appropriate box on the state income tax return forms, subject to ~~the terms and conditions prescribed herein~~subsection (c), ~~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~~by this section:

(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



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

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

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

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

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



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

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

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

~~(10)~~ (8) Contributions to the Alabama Breast and Cervical Cancer Research Program shall be deposited with the State Treasurer and distributed to ~~the~~ 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.~~



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~~(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)~~ (9) Contributions to the Cancer Research Institute shall be deposited ~~with the State Treasurer~~ into the State Treasury 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).~~

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

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



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

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

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

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

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

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

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

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

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



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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.