

1 HB402
2 115344-1
3 By Representative Clouse
4 RFD: Education Appropriations
5 First Read: 21-JAN-10

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8 SYNOPSIS: Under existing law, various programs and
9 organizations receive funds from income tax
10 check-offs.

11 This bill would provide an income tax refund
12 check-off for a contribution to a county humane
13 society.

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15 A BILL
16 TO BE ENTITLED
17 AN ACT

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19 To provide an income tax refund check-off for a
20 contribution to a county humane society.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. (a) Each Alabama state individual income
23 tax return form for the 2010 tax year and each year thereafter
24 shall contain a designation as follows:

25 "COUNTY HUMANE SOCIETY.

26 "Check () if you wish to designate \$1, \$5, \$10, or
27 more of your state income tax refund.

1 "If joint return, check () if spouse wishes to
2 designate \$1, \$5, \$10, or more."

3 (b) Each individual taxpayer required to file a
4 state income tax return desiring to contribute to the county
5 humane society may designate, by placing an "X" in the
6 appropriate box on the state income tax form, that such
7 contribution shall be credited to the foundation.

8 (c) The Department of Revenue shall determine
9 annually the total amount designated pursuant to subsection
10 (b) for the commission and shall deposit such amount, less
11 costs of administration not to exceed 10 percent of revenue
12 produced, to the county humane society located in the county
13 in which the taxpayer resides.

14 (d) The Commissioner of the Department of Revenue is
15 hereby authorized to prescribe and implement such forms,
16 rules, and regulations as shall be necessary to implement and
17 administer the provisions of this act.

18 Section 2. This act shall become effective on the
19 first day of the third month following its passage and
20 approval by the Governor, or its otherwise becoming law.