

1 SB262  
2 127519-1  
3 By Senator Allen  
4 RFD: Finance and Taxation Education  
5 First Read: 24-MAR-11

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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 the Alabama  
13 Firefighters Annuity and Benefit Fund.

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 the Alabama  
22 Firefighters Annuity and Benefit Fund.

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

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

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

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

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

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

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

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

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

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

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

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

25           "(12) Contributions to the Alabama 4-H Club  
26 Foundation, Incorporated, shall be deposited with the State

1 Treasurer and distributed to the Alabama 4-H Club Foundation,  
2 Incorporated.

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

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

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

12 "(16) Contributions to the Alabama Firefighters  
13 Annuity and Benefit Fund.

14 "(c) In the event that three years after adoption, a  
15 check-off authorized under subsection (b) or subdivision (2)  
16 of subsection (a) fails to achieve average annual gross  
17 contributions of seven thousand five hundred dollars (\$7,500)  
18 for a subsequent three-year period, its name will be dropped  
19 from the state income tax return forms for the succeeding tax  
20 year and its original authorization shall be effectively  
21 repealed."

22 Section 2. This act shall become effective for tax  
23 years beginning after December 31, 2012, and thereafter,  
24 following its passage and approval by the Governor, or its  
25 otherwise becoming law.