

1 SB274
2 148402-1
3 By Senator Dial
4 RFD: Finance and Taxation General Fund
5 First Read: 28-FEB-13

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8 SYNOPSIS: This bill would provide for voluntary
9 contributions to the Alabama Association of Rescue
10 Squads, Inc., as an additional payment on annual ad
11 valorem tax payments.

12
13 A BILL
14 TO BE ENTITLED
15 AN ACT

16
17 Relating to voluntary contributions to the Alabama
18 Association of Rescue Squads, Inc.; to allow ad valorem
19 taxpayers to voluntarily contribute to the Alabama Association
20 of Rescue Squads, Inc.

21 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

22 Section 1. (a) A minimum annual contribution of
23 three dollars (\$3) may be voluntarily contributed to the
24 Alabama Association of Rescue Squads, Inc., on the ad valorem
25 tax return of the contributor by indicating on a check-off box
26 which shall be provided on annual ad valorem tax statements.
27 The check-off shall be described as the "Alabama Association

1 of Rescue Squads, Inc." If a taxpayer voluntarily indicates,
2 three dollars (\$3) or more may be added to his or her ad
3 valorem tax payment and shall be paid to the appropriate
4 person or authority administering the association.

5 (b) The net amount of all contributions shall be
6 remitted by the person or authority collecting the amount,
7 after deducting three percent for the cost of administering
8 this act, to the treasurer of the association by the tenth day
9 of each month next succeeding that in which the contribution
10 is paid.

11 (c) Each annual ad valorem tax statement form for
12 the 2014 tax year and each year thereafter shall contain a
13 designation as follows:

14 "Alabama Association of Rescue Squads, Inc.

15 "Check () if you wish to designate \$3 or more to be
16 added to your ad valorem tax payment."

17 (d) Each taxpayer required to make an ad valorem tax
18 payment who wishes to contribute to the Alabama Association of
19 Rescue Squads, Inc., may designate, by placing an "X" in the
20 appropriate box on the ad valorem tax payment form and the
21 contribution shall be credited to the association.

22 (e) The commissioner of the department may prescribe
23 and implement such forms and rules as shall be necessary to
24 carry out the intent of this section.

25 Section 2. This act shall become effective October
26 1, 2013, following its passage and approval by the Governor,
27 or its otherwise becoming law.

