

1 SB177  
2 165163-2  
3 By Senator Glover  
4 RFD: Finance and Taxation General Fund  
5 First Read: 10-MAR-15

1 SB177

2  
3  
4 ENGROSSED

5  
6  
7 A BILL  
8 TO BE ENTITLED  
9 AN ACT

10  
11 Relating to voluntary contributions to the Alabama  
12 Association of Rescue Squads, Inc.; to allow ad valorem  
13 taxpayers to voluntarily contribute to the Alabama Association  
14 of Rescue Squads, Inc.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. (a) A minimum annual contribution of  
17 three dollars (\$3) may be voluntarily contributed to the  
18 Alabama Association of Rescue Squads, Inc., on the ad valorem  
19 tax return of the contributor by indicating on a check-off box  
20 which shall be provided on annual ad valorem tax statements.  
21 The check-off shall be described as the "Alabama Association  
22 of Rescue Squads, Inc." If a taxpayer voluntarily indicates,  
23 three dollars (\$3) or more may be added to his or her ad  
24 valorem tax payment and shall be paid to the appropriate  
25 person or authority administering the association.

26 (b) The total amount of all contributions, less  
27 costs of administration not to exceed three percent of revenue

1 produced, shall be remitted by the person or authority  
2 collecting the amount to the executive director of the  
3 association by the tenth day of each month next succeeding  
4 that in which the contribution is paid.

5 (c) Each annual ad valorem tax statement form for  
6 the lien date October 1, 2015 tax year and each year  
7 thereafter shall contain a designation as follows:

8 "Alabama Association of Rescue Squads, Inc.

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

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

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

19 Section 2. This act shall become effective October  
20 1, 2015, following its passage and approval by the Governor,  
21 or its otherwise becoming law.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
  
11  
12  
13  
14  
15  
16  
17

Senate

Read for the first time and referred to the Senate committee on Finance and Taxation General Fund ...	10-MAR-15
Read for the second time and placed on the calen- dar 1 amendment.....	02-APR-15
Read for the third time and passed as amended ....	14-APR-15

Yeas 34  
Nays 0

Patrick Harris  
Secretary