

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

2
3
4
5
6
7
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 to
7 the executive director of the association by the tenth day of
8 each month next succeeding that in which the contribution is
9 paid.

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

13 "Alabama Association of Rescue Squads, Inc.

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

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

21 (e) The Department of Revenue shall determine
22 annually the total amount designated pursuant to subsection
23 (b) for the association and shall deposit the amount, less
24 costs of administration not to exceed three percent of revenue
25 produced, to the fund.

1 (f) The commissioner of the department may prescribe
2 and implement such forms and rules as shall be necessary to
3 carry out the intent of this section.

4 Section 2. This act shall become effective October
5 1, 2014, following its passage and approval by the Governor,
6 or its otherwise becoming law.