

1 SB388
2 167483-4
3 By Senators Figures, Beasley, Coleman, Dunn, Ross, Singleton,
4 Smitherman, Albritton, Reed, Marsh, Sanford, Holtzclaw,
5 Pittman, Orr, Sanders, McClendon, Bussman, Allen, Dial,
6 Glover, Williams, Blackwell, Whatley, Waggoner, Ward,
7 Livingston, Chambliss, Brewbaker, Melson, Stutts, Hightower,
8 Scofield, Holley, Shelnut, and Smith
9 RFD: Finance and Taxation Education
10 First Read: 16-APR-15

1 SB388

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4 ENROLLED, An Act,

5 To amend Section 40-18-140, Code of Alabama 1975,
6 relating to income tax refund check-offs; to provide an income
7 tax refund check-off for a contribution to the Children First
8 Trust Fund.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. Section 40-18-140, Code of Alabama 1975,
11 is amended to read as follows:

12 "§40-18-140.

13 "(a) (1) Each Alabama resident individual income
14 taxpayer desiring to contribute to any of the programs listed
15 in subsection (b) may designate an amount of his or her
16 refund, rounded off in whole dollars, in an appropriate box on
17 the state income tax return form, to be credited to the
18 program.

19 "(2) All future check-offs, duly enacted by the
20 Legislature subsequent to April 17, 2006, shall be accorded an
21 appropriate box on the state income tax return forms, subject
22 to the terms and conditions prescribed herein, without the
23 requirement that they be added by amendment to this section.

24 "(b) Contributions received for the following
25 authorized charitable and nonpolitical income tax check-off

1 recipients, less costs of administration to the Department of
2 Revenue not to exceed five percent, shall be distributed and
3 appropriated as provided herein:

4 "(1) Contributions to the Alabama Aging Program
5 shall be deposited with the State Treasurer into the Alabama
6 Senior Services Trust Fund for preserving, protecting,
7 perpetuating, and enhancing the abilities of aging citizens to
8 remain independent, under the auspices of the Department of
9 Senior Services.

10 "(2) Contributions to the Arts Development Fund
11 shall be deposited into the General Fund of the State
12 Treasury, to be appropriated to the Council on the Arts and
13 Humanities to fund grants to tax exempt organizations or
14 associations to encourage development of high quality and
15 artistically significant arts activities or cultural
16 facilities in local areas and shall be distributed in
17 accordance with Article 3, commencing with Section 41-9-40,
18 Chapter 9, Title 41.

19 "(3) Contributions to Alabama Nongame Wildlife
20 Program shall be deposited in the Alabama Nongame Wildlife
21 Fund in the State Treasury to the credit of the Game and Fish
22 Fund to be used exclusively for purposes of preserving,
23 protecting, perpetuating, and enhancing nongame wildlife in
24 this state. Nothing contained herein shall be construed to

1 give any rights of condemnation to the Department of
2 Conservation and Natural Resources.

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

7 "(5) Contributions to the Alabama Veterans' Program
8 shall be deposited in the State Treasury to the credit of the
9 Department of Veterans' Affairs to be used exclusively for
10 purposes of providing nursing home and health care for aged
11 and disabled veterans in this state.

12 "(6) Contributions to the Alabama Indian Children's
13 Scholarship Fund shall be deposited with the State Treasurer
14 for distribution to the Alabama Indian Affairs Commission for
15 educational scholarships.

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

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

24 "(9) Contributions designated for mental health on
25 the Alabama state resident individual income tax return shall

1 be deposited with the State Treasurer and shall be distributed
2 equally to the Alliance for the Mentally Ill of Alabama and to
3 the Mental Health Consumers of Alabama.

4 "(10) Contributions to the Alabama Breast and
5 Cervical Cancer Research Program shall be deposited with the
6 State Treasurer and distributed to the University of Alabama
7 at Birmingham, which shall implement and administer the
8 program.

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

15 "(12) Contributions to the Alabama 4-H Club
16 Foundation, Incorporated, shall be deposited with the State
17 Treasurer and distributed to the Alabama 4-H Club Foundation,
18 Incorporated.

19 "(13) Contributions to the Alabama Organ Center
20 Donor Awareness Fund shall be deposited with the State
21 Treasurer for distribution to the fund.

22 "(14) Contributions to the Alabama National Guard
23 Foundation, Incorporated, shall be deposited with the State
24 Treasurer for distribution to the fund.

1 "(15) Contributions to the Cancer Research Institute
2 shall be deposited with the State Treasurer for distribution
3 to the institute.

4 "(16) Contributions to the Alabama State Historic
5 Preservation Fund shall be deposited with the State Treasurer
6 for distribution to the fund, as provided for in Section
7 41-9-255.

8 "(17) Contributions to the Archives Services Fund
9 shall be deposited with the State Treasurer for distribution
10 to the fund as provided for in Section 41-6-76.

11 "(18) Contributions to the Alabama Firefighters
12 Annuity and Benefit Fund shall be deposited with the State
13 Treasurer for distribution to the fund.

14 "(19) Contributions to VOCAL's Victims of Violence
15 Assistance shall be deposited with the State Treasurer for
16 distribution to Victims of Crime and Leniency, Inc. (VOCAL).

17 "(20) Contributions, beginning in the 2015 tax year,
18 to the Children First Trust Fund shall be deposited with the
19 State Treasurer for distribution to the trust fund.

20 "(c) In the event that three years after adoption, a
21 check-off authorized under subsection (b) or subdivision (2)
22 of subsection (a) fails to achieve average annual gross
23 contributions of seven thousand five hundred dollars (\$7,500)
24 for a subsequent three-year period, its name will be dropped
25 from the state income tax return forms for the succeeding tax

1 year and its original authorization shall be effectively
2 repealed."

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB388

Senate 21-MAY-15

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris
Secretary

House of Representatives
Passed: 04-JUN-15

By: Senator Figures