

1 HB144
2 172273-1
3 By Representatives Hanes, Holmes (M), Harbison, Whorton (R),
4 Butler, Shedd, Standridge, Whorton (I), Wadsworth, Williams
5 (JW), Ledbetter, Wingo and Sessions
6 RFD: Ways and Means Education
7 First Read: 09-FEB-16

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8 SYNOPSIS: Under existing law, various programs and
9 organizations receive funds from income tax
10 check-offs.

11 This bill would provide an income tax refund
12 check-off for a contribution to the Alabama state
13 parks, Alabama Department of Mental Health, or the
14 Alabama Medicaid Agency.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT

19
20 To amend Section 40-18-140, Code of Alabama 1975, as
21 amended by Acts 2015-443 and 2015-447 of the 2015 Regular
22 Session, to provide an income tax refund check-off for a
23 contribution to the Alabama state parks, the Department of
24 Mental Health, or the Alabama Medicaid Agency.

25 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 40-18-140, Code of Alabama 1975,
2 as amended by Acts 2015-443 and 2015-447 of the 2015 Regular
3 Session, is amended to read as follows:

4 "§40-18-140.

5 "(a) (1) Each Alabama resident individual income
6 taxpayer desiring to contribute to any of the programs listed
7 in subsection (b) may designate an amount of his or her
8 refund, rounded off in whole dollars, in an appropriate box on
9 the state income tax return form, to be credited to the
10 program.

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

16 "(b) Contributions received for the following
17 authorized charitable and nonpolitical income tax check-off
18 recipients, less costs of administration to the Department of
19 Revenue not to exceed five percent, shall be distributed and
20 appropriated as provided herein:

21 "(1) Contributions to the Alabama Aging Program
22 shall be deposited with the State Treasurer into the Alabama
23 Senior Services Trust Fund for preserving, protecting,
24 perpetuating, and enhancing the abilities of aging citizens to
25 remain independent, under the auspices of the Department of
26 Senior Services.

1 "(2) Contributions to the Arts Development Fund
2 shall be deposited into the General Fund of the State
3 Treasury, to be appropriated to the Council on the Arts and
4 Humanities to fund grants to tax exempt organizations or
5 associations to encourage development of high quality and
6 artistically significant arts activities or cultural
7 facilities in local areas and shall be distributed in
8 accordance with Article 3, commencing with Section 41-9-40,
9 Chapter 9, Title 41.

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

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

22 "(5) Contributions to the Alabama Veterans' Program
23 shall be deposited in the State Treasury to the credit of the
24 Department of Veterans' Affairs to be used exclusively for
25 purposes of providing nursing home and health care for aged
26 and disabled veterans in this state.

1 "(6) Contributions to the Alabama Indian Children's
2 Scholarship Fund shall be deposited with the State Treasurer
3 for distribution to the Alabama Indian Affairs Commission for
4 educational scholarships.

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

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

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

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

23 "(11) Contributions to the Neighbors Helping
24 Neighbors Fund shall be deposited with the State Treasurer for
25 distribution by the Department of Economic and Community
26 Affairs for weatherization assistance as provided for under

1 Article 6, commencing with Section 41-23-100, Chapter 23,
2 Title 41.

3 "(12) Contributions to the Alabama 4-H Club
4 Foundation, Incorporated, shall be deposited with the State
5 Treasurer and distributed to the Alabama 4-H Club Foundation,
6 Incorporated.

7 "(13) Contributions to the Alabama Organ Center
8 Donor Awareness Fund shall be deposited with the State
9 Treasurer for distribution to the fund.

10 "(14) Contributions to the Alabama National Guard
11 Foundation, Incorporated, shall be deposited with the State
12 Treasurer for distribution to the fund.

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

16 "(16) Contributions to the Alabama State Historic
17 Preservation Fund shall be deposited with the State Treasurer
18 for distribution to the fund, as provided for in Section
19 41-9-255.

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

23 "(18) Contributions to the Alabama Firefighters
24 Annuity and Benefit Fund shall be deposited with the State
25 Treasurer for distribution to the fund.

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

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

7 "(21) Contributions, beginning in the 2015 tax year,
8 to the USS Alabama Battleship Commission.

9 "(22) Contributions, beginning in the 2016 tax year,
10 to the Alabama state parks.

11 "(23) Contributions, beginning in the 2016 tax year,
12 to the Department of Mental Health.

13 "(24) Contributions, beginning in the 2016 tax year,
14 to the Alabama Medicaid Agency.

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

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