

1 HB187  
2 135228-2  
3 By Representative Laird  
4 RFD: Ways and Means Education  
5 First Read: 07-FEB-12

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ENROLLED, An Act,

To provide for a voluntary contribution to the Alabama Association of Rescue Squads made by checkoff on annual income tax returns.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. (a) A minimum annual contribution of two dollars (\$2) may be voluntarily contributed to the Alabama Association of Rescue Squads on the income tax return of the contributor by indicating on a check-off box which shall be provided. The check-off shall be described as the "Alabama Association of Rescue Squads." If a taxpayer voluntarily indicates, two dollars (\$2) or more may be deducted from his or her income tax refund and shall be paid to the appropriate person or authority administering the association.

(b) The net amount of all contributions shall be remitted by the person or authority collecting the amount to the executive director of the association on the tenth day of each month next succeeding that in which the contribution is paid.

Section 2. (a) Each Alabama state individual income tax return form for the 2012 tax year and each year thereafter shall contain a designation as follows:

"Alabama Association of Rescue Squads.

1           "Check ( ) if you wish to designate \$2 or more of  
2 your state income tax refund.

3           "If joint return, check ( ) if spouse wishes to  
4 designate \$2 or more."

5           (b) Each individual taxpayer required to file a  
6 state income tax return desiring to contribute to the Alabama  
7 Association of Rescue Squads may designate, by placing an "X"  
8 in the appropriate box on the state income tax form, that such  
9 contribution shall be credited to the association.

10           (c) The Department of Revenue shall determine  
11 annually the total amount designated pursuant to subsection  
12 (b) for the association and shall deposit the amount, less  
13 costs of administration not to exceed three percent of revenue  
14 produced, to the fund.

15           (d) The commissioner of the department is authorized  
16 to prescribe and implement such forms, rules, and regulations  
17 as shall be necessary to carry out the intent of this section.

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

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Speaker of the House of Representatives

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President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in  
and was passed by the House 28-FEB-12.

Greg Pappas  
Clerk

Senate

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16-MAY-12

Passed