

1 SB22
2 196825-2
3 By Senator Marsh
4 RFD: Governmental Affairs
5 First Read: 05-MAR-19
6 PFD: 02/04/2019

1 SB22

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4 ENGROSSED

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7 A BILL
8 TO BE ENTITLED
9 AN ACT

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11 To amend Section 40-18-140, as last amended by Act
12 2018-405, 2018 Regular Session, Code of Alabama 1975, to
13 provide an income tax refund check-off for a contribution to
14 We Build the Wall, Incorporated.

15 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

16 Section 1. Section 40-18-140, as last amended by Act
17 2018-405, 2018 Regular Session, Code of Alabama 1975, is
18 amended to read as follows:

19 "§40-18-140.

20 "(a) (1) Each Alabama resident individual income
21 taxpayer desiring to contribute to any of the programs listed
22 in subsection (b) may designate an amount of his or her
23 refund, rounded off in whole dollars, in an appropriate box on
24 the state income tax return form, to be credited to the
25 program.

26 "(2) All future check-offs, duly enacted by the
27 Legislature subsequent to April 17, 2006, shall be accorded an

1 appropriate box on the state income tax return forms, subject
2 to the terms and conditions prescribed herein, without the
3 requirement that they be added by amendment to this section.

4 "(b) Contributions received for the following
5 authorized charitable and nonpolitical income tax check-off
6 recipients, less costs of administration to the Department of
7 Revenue not to exceed five percent, shall be distributed and
8 appropriated as provided herein:

9 "(1) Contributions to the Alabama Aging Program
10 shall be deposited with the State Treasurer into the Alabama
11 Senior Services Trust Fund for preserving, protecting,
12 perpetuating, and enhancing the abilities of aging citizens to
13 remain independent, under the auspices of the Department of
14 Senior Services.

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

24 "(3) Contributions to Alabama Nongame Wildlife
25 Program shall be deposited in the Alabama Nongame Wildlife
26 Fund in the State Treasury to the credit of the Game and Fish
27 Fund to be used exclusively for purposes of preserving,

1 protecting, perpetuating, and enhancing nongame wildlife in
2 this state. Nothing contained herein shall be construed to
3 give any rights of condemnation to the Department of
4 Conservation and Natural Resources.

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

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

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

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

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

26 "(9) Contributions designated for mental health on
27 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.

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

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

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

8 "(18) Contributions to the Alabama Firefighters
9 Annuity and Benefit Fund shall be deposited with the State
10 Treasurer for distribution to the fund.

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

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

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

19 "(22) Contributions, beginning in the 2018 tax year,
20 to the Alabama State Veterans Cemetery at Spanish Fort
21 Foundation, Incorporated.

22 "(23) Contributions, beginning in the 2020 tax year,
23 to We Build The Wall, Incorporated.

24 "(c) In the event that three years after adoption, a
25 check-off authorized under subsection (b) or subdivision (2)
26 of subsection (a) fails to achieve average annual gross
27 contributions of seven thousand five hundred dollars (\$7,500)

1 for a subsequent three-year period or the entity ceases to
2 exist, its name will be dropped from the state income tax
3 return forms for the succeeding tax year and its original
4 authorization shall be effectively repealed.

5 "(d) In the event that a recipient of the funds
6 distributed pursuant to subsection (b) does not expend the
7 funds within three calendar years of receipt, the recipient
8 shall return the funds to the Alabama Department of Revenue,
9 and such funds shall be deposited into the State General Fund.
10 In addition, the recipient will be dropped from the state
11 income tax return forms for the succeeding tax year and its
12 original authorization shall be effectively repealed."

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

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Senate

Read for the first time and referred to the Senate
committee on Governmental Affairs..... 05-MAR-19

Read for the second time and placed on the calen-
dar..... 19-MAR-19

Read for the third time and passed as amended 21-MAR-19

Yeas 23
Nays 6

Patrick Harris,
Secretary.