

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

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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 We Build the Wall,
13 Incorporated.

14
15 A BILL
16 TO BE ENTITLED
17 AN ACT

18
19 To amend Section 40-18-140, as last amended by Act
20 2018-405, 2018 Regular Session, Code of Alabama 1975, to
21 provide an income tax refund check-off for a contribution to
22 We Build the Wall, Incorporated.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. Section 40-18-140, as last amended by Act
25 2018-405, 2018 Regular Session, Code of Alabama 1975, is
26 amended to read as follows:

27 "§40-18-140.

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

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

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

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

23 "(2) Contributions to the Arts Development Fund
24 shall be deposited into the General Fund of the State
25 Treasury, to be appropriated to the Council on the Arts and
26 Humanities to fund grants to tax exempt organizations or
27 associations to encourage development of high quality and

1 artistically significant arts activities or cultural
2 facilities in local areas and shall be distributed in
3 accordance with Article 3, commencing with Section 41-9-40,
4 Chapter 9, Title 41.

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

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

17 "(5) Contributions to the Alabama Veterans' Program
18 shall be deposited in the State Treasury to the credit of the
19 Department of Veterans' Affairs to be used exclusively for
20 purposes of providing nursing home and health care for aged
21 and disabled veterans in this state.

22 "(6) Contributions to the Alabama Indian Children's
23 Scholarship Fund shall be deposited with the State Treasurer
24 for distribution to the Alabama Indian Affairs Commission for
25 educational scholarships.

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

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

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

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

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

25 "(12) Contributions to the Alabama 4-H Club
26 Foundation, Incorporated, shall be deposited with the State

1 Treasurer and distributed to the Alabama 4-H Club Foundation,
2 Incorporated.

3 "(13) Contributions to the Alabama Organ Center
4 Donor Awareness Fund shall be deposited with the State
5 Treasurer for distribution to the fund.

6 "(14) Contributions to the Alabama National Guard
7 Foundation, Incorporated, shall be deposited with the State
8 Treasurer for distribution to the fund.

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

12 "(16) Contributions to the Alabama State Historic
13 Preservation Fund shall be deposited with the State Treasurer
14 for distribution to the fund, as provided for in Section
15 41-9-255.

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

19 "(18) Contributions to the Alabama Firefighters
20 Annuity and Benefit Fund shall be deposited with the State
21 Treasurer for distribution to the fund.

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

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

1 (21) Contributions, beginning in the 2015 tax year,
2 to the USS Alabama Battleship Commission.

3 "(22) Contributions, beginning in the 2018 tax year,
4 to the Alabama State Veterans Cemetery at Spanish Fort
5 Foundation, Incorporated.

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

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

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