SB22
196825-2
By Senator Marsh
RFD: Governmental Affairs
First Read: 05-MAR-19
PFD: 02/04/2019
To amend Section 40-18-140, as last amended by Act 2018-405, 2018 Regular Session, Code of Alabama 1975, to provide an income tax refund check-off for a contribution to We Build the Wall, Incorporated.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-18-140.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Section 2. This act shall become effective on the first day of the third month following its passage and approval by the Governor, or its otherwise becoming law.
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 calendar....................................................... 19-MAR-19
Read for the third time and passed as amended .... 21-MAR-19

Yeas 23
Nays 6

Patrick Harris,
Secretary.