

1 HB5  
2 196035-1  
3 By Representative Hanes  
4 RFD: State Government  
5 First Read: 05-MAR-19  
6 PFD: 01/10/2019

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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 the State Parks  
13 Division of the Department of Conservation and  
14 Natural Resources, the Department of Mental Health,  
15 or the Alabama Medicaid Agency.

16  
17 A BILL  
18 TO BE ENTITLED  
19 AN ACT  
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21 To amend Section 40-18-140, as last amended by Act  
22 2018-405, 2018 Regular Session, Code of Alabama 1975, to  
23 provide an income tax refund check-off for a contribution to  
24 the State Parks Division of the Department of Conservation and  
25 Natural Resources, the Department of Mental Health, or the  
26 Alabama Medicaid Agency.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1           Section 1. Section 40-18-140, as last amended by Act  
2 2018-405, 2018 Regular Session, Code of Alabama 1975, is  
3 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 2018 tax year,  
10 to the Alabama State Veterans Cemetery at Spanish Fort  
11 Foundation, Incorporated.

12           "(23) Contributions, beginning in the 2019 tax year,  
13 to the State Parks Division of the Department of Conservation  
14 and Natural Resources.

15           "(24) Contributions, beginning in the 2019 tax year,  
16 to the Department of Mental Health.

17           "(25) Contributions, beginning in the 2019 tax year,  
18 to the Alabama Medicaid Agency.

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26 repealed."

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