

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

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8 SYNOPSIS: This bill would allow a minimum voluntary \$2
9 income tax contribution by checkoff on annual
10 income tax returns for the support of the Alabama
11 Association of Rescue Squads.

12
13 A BILL
14 TO BE ENTITLED
15 AN ACT
16

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

20 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

21 Section 1. (a) A minimum annual contribution of two
22 dollars (\$2) may be voluntarily contributed to the Alabama
23 Association of Rescue Squads on the income tax return of the
24 contributor by indicating on a check-off box which shall be
25 provided. The check-off shall be described as the "Alabama
26 Association of Rescue Squads." If a taxpayer voluntarily
27 indicates, two dollars (\$2) or more may be deducted from his

1 or her income tax refund and shall be paid to the appropriate
2 person or authority administering the association.

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

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

11 "Alabama Association of Rescue Squads.

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

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

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

21 (c) The Department of Revenue shall determine
22 annually the total amount designated pursuant to subsection
23 (b) for the association and shall deposit the amount, less
24 costs of administration not to exceed three percent of revenue
25 produced, to the fund.

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

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