

1 SB129
2 124503-2
3 By Senator Dial
4 RFD: Finance and Taxation General Fund
5 First Read: 01-MAR-11

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8 SYNOPSIS: The Alabama Firefighters Annuity and Benefit
9 Fund is funded voluntarily through a taxpayer
10 contribution of \$2 made through a checkoff on
11 annual ad valorem tax statements.

12 This bill would also allow a minimum
13 voluntary \$2 income tax contribution by checkoff of
14 annual income tax returns.

15
16 A BILL
17 TO BE ENTITLED
18 AN ACT
19

20 To amend Section 7 of Act 2010-726 of the 2010
21 Regular Session, now appearing as Section 36-21-186, Code of
22 Alabama 1975, relating to a voluntary contribution by ad
23 valorem taxpayers on a checkoff of annual tax statements for
24 the Alabama Firefighters Annuity and Benefit Fund; to provide
25 for a voluntary contribution to the fund made by checkoff on
26 the annual income tax returns.

27 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

1 Section 1. Section 7 of Act 2010-726 of the 2010
2 Regular Session, now appearing as Section 36-21-186 of the
3 Code of Alabama 1975, is amended to read as follows:

4 "§36-21-186.

5 "(a) In order to fund this article, ~~an~~ a minimum
6 annual fee of two dollars (\$2) may be voluntarily contributed
7 ~~by indicating on a check-off box which shall be provided on~~
8 ~~annual ad valorem tax statements or a document provided with~~
9 ~~the annual ad valorem tax statement that is prescribed by the~~
10 ~~person or authority administering the program and agreed to by~~
11 ~~the executive director.~~ from either or both the income tax
12 return of the contributor and the annual ad valorem statement
13 of the contributor by indicating on a check-off box which
14 shall be provided. The checkoff shall be described as the
15 "Alabama Firefighters Annuity and Benefit Fund." If a taxpayer
16 voluntarily indicates, two dollars (\$2) or more shall be added
17 to his or her income tax amount due or his or her property tax
18 due, or both, respectively, and shall be paid to the
19 appropriate person or authority administering the program. The
20 voluntary contribution or contributions made by the taxpayer
21 shall be distributed by the appropriate person or authority
22 administering the program to the fund created by this article.

23 "(b) The net amount of all such fees shall be
24 remitted by the person or authority collecting the same to the
25 executive director on the tenth day of each month next
26 succeeding that in which the fee is paid."

1 Section 2. (a) Each Alabama state individual income
2 tax return form for the 2010 tax year and each year thereafter
3 shall contain a designation as follows:

4 "Alabama Firefighters Annuity and Benefit Fund.

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

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

9 (b) Each individual taxpayer required to file a
10 state income tax return desiring to contribute to the Alabama
11 Firefighters Annuity and Benefit Fund, may designate, by
12 placing an "X" in the appropriate box on the state income tax
13 form, that such contribution shall be credited to the
14 foundation.

15 (c) The Department of Revenue shall determine
16 annually the total amount designated pursuant to subsection
17 (b) for the fund and shall deposit such amount, less costs of
18 administration not to exceed three percent of revenue
19 produced, to the fund.

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

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