

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

1 SB129

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4 ENROLLED, An Act,

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

12 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

16 "§36-21-186.

17 "(a) In order to fund this article, a minimum annual
18 fee of two dollars (\$2) may be voluntarily contributed from
19 either or both the income tax return of the contributor and
20 the annual ad valorem statement of the contributor by
21 indicating on a check-off box which shall be provided. The
22 checkoff shall be described as the "Alabama Firefighters
23 Annuity and Benefit Fund." If a taxpayer voluntarily
24 indicates, two dollars (\$2) or more shall be added to his or
25 her income tax amount due or his or her property tax due, or

1 both, respectively, and shall be paid to the appropriate
2 person or authority administering the program. The voluntary
3 contribution or contributions made by the taxpayer shall be
4 distributed by the appropriate person or authority
5 administering the program to the fund created by this article.

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

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

13 "Alabama Firefighters Annuity and Benefit Fund.

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

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

18 (b) Each individual taxpayer required to file a
19 state income tax return desiring to contribute to the Alabama
20 Firefighters Annuity and Benefit Fund, may designate, by
21 placing an "X" in the appropriate box on the state income tax
22 form, that such contribution shall be credited to the
23 foundation.

24 (c) The Department of Revenue shall determine
25 annually the total amount designated pursuant to subsection

1 (b) for the fund and shall deposit such amount, less costs of
2 administration not to exceed three percent of revenue
3 produced, to the fund.

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

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

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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB129

Senate 22-MAR-11

I hereby certify that the within Act originated in and passed the Senate.

Patrick Harris
Secretary

House of Representatives
Passed: 25-MAY-11

By: Senator Dial