

# HOUSE BILL No. 1250

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-8.1-9-4.

**Synopsis:** Tax return donations for veterans. Provides for space on state income tax forms to enable taxpayers to donate all or part of the taxpayer's tax refund to the veterans' affairs trust fund.

**Effective:** July 1, 2016.

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January 11, 2016, read first time and referred to Committee on Ways and Means.

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Second Regular Session of the 119th General Assembly (2016)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

## HOUSE BILL No. 1250

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A BILL FOR AN ACT to amend the Indiana Code concerning veterans.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-8.1-9-4, AS AMENDED BY P.L.288-2013,  
2 SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2016]: Sec. 4. (a) Every individual (other than a nonresident)  
4 who files an individual income tax return and who is entitled to a  
5 refund from the department of state revenue because of the  
6 overpayment of income tax for a taxable year may designate on the  
7 individual's annual state income tax return that either a specific amount  
8 or all of the refund to which the individual is entitled shall be paid over  
9 to one (1) or more of the funds described in subsection (c). If the refund  
10 to which the individual is entitled is less than the total amount  
11 designated to be paid over to one (1) or more of the funds described in  
12 subsection (c), all of the refund to which the individual is entitled shall  
13 be paid over to the designated funds, but in an amount or amounts  
14 reduced proportionately for each designated fund. If an individual  
15 designates all of the refund to which the individual is entitled to be paid  
16 over to one (1) or more of the funds described in subsection (c) without  
17 designating specific amounts, the refund to which the individual is



1 entitled shall be paid over to each fund described in subsection (c) in  
2 an amount equal to the refund divided by the number of funds  
3 described in subsection (c), rounded to the lowest cent, with any part  
4 of the refund remaining due to the effects of rounding to be deposited  
5 in the nongame fund.

6 (b) Every husband and wife (other than nonresidents) who file a  
7 joint income tax return and who are entitled to a refund from the  
8 department of state revenue because of the overpayment of income tax  
9 for a taxable year may designate on their annual state income tax return  
10 that either a specific amount or all of the refund to which they are  
11 entitled shall be paid over to one (1) or more of the funds described in  
12 subsection (c). If the refund to which a husband and wife are entitled  
13 is less than the total amount designated to be paid over to one (1) or  
14 more of the funds described in subsection (c), all of the refund to which  
15 the husband and wife are entitled shall be paid over to the designated  
16 funds, but in an amount or amounts reduced proportionately for each  
17 designated fund. If a husband and wife designate all of the refund to  
18 which the husband and wife are entitled to be paid over to one (1) or  
19 more of the funds described in subsection (c) without designating  
20 specific amounts, the refund to which the husband and wife are entitled  
21 shall be paid over to each fund described in subsection (c) in an  
22 amount equal to the refund divided by the number of funds described  
23 in subsection (c), rounded to the lowest cent, with any part of the  
24 refund remaining due to the effects of rounding to be deposited in the  
25 nongame fund.

26 (c) Designations under subsection (a) or (b) may be directed only to  
27 the following funds:

28 (1) The nongame fund.

29 (2) The state general fund for exclusive use in funding public  
30 education for kindergarten through grade 12.

31 **(3) The veterans' affairs trust fund.**

32 (d) The instructions for the preparation of individual income tax  
33 returns shall contain a description of the purposes of the following:

34 (1) The nongame and endangered species program. The  
35 description of this program shall be written in cooperation with  
36 the department of natural resources.

37 (2) The funding of public education for kindergarten through  
38 grade 12. The description of this purpose shall be written in  
39 cooperation with the state superintendent of public instruction.

40 **(3) The funding for financial assistance to veterans of the**  
41 **armed forces of the United States in accordance with IC 10.**

42 (e) The department shall interpret a designation on a return under



1 subsection (a) or (b) that is illegible or otherwise not reasonably  
2 discernible to the department as if the designation had not been made.

