

1 AN ACT relating to designation of income tax refund.

2 *Be it enacted by the General Assembly of the Commonwealth of Kentucky:*

3 ➔SECTION 1. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO
4 READ AS FOLLOWS:

5 *(1) Effective for taxable years beginning on or after January 1, 2025, any taxpayer*
6 *required to file a return under KRS 141.180 who is entitled to an income tax*
7 *refund and who desires to contribute to the Greater Kentucky and Southern*
8 *Indiana Chapter of the Alzheimer's Association may designate an amount, not to*
9 *exceed the amount of the refund, to be paid to the Greater Kentucky and*
10 *Southern Indianan Chapter of the Alzheimer's Association. A designation made*
11 *under this section shall not affect the income tax liability of the taxpayer, but it*
12 *shall reduce the income tax refund by the amount designated.*

13 *(2) The tax refund designation authorized by this section shall be printed on the face*
14 *of the Kentucky individual income tax form or an accompanying schedule*
15 *created by the department.*

16 *(3) The instructions accompanying the individual income tax return shall include a*
17 *description of the Greater Kentucky and Southern Indiana Chapter of the*
18 *Alzheimer's Association and the purposes for which the funds from the income*
19 *tax checkoff may be used.*

20 *(4) The commissioner shall, by July 1, 2026, and by July 1 of each year thereafter,*
21 *transfer the funds designated by taxpayers under this section to the Greater*
22 *Kentucky and Southern Indiana Chapter of the Alzheimer's Association.*

23 *(5) The funds transferred to the Greater Kentucky and Southern Indiana Chapter of*
24 *the Alzheimer's Association under subsection (4) of this section shall be used*
25 *exclusively to support:*

26 *(a) Education programs for persons with dementia, caregivers, professionals,*
27 *and the general community; and*

1 (b) A twenty-four (24) hours a day, seven (7) days a week helpline.