

1 SB86  
2 125745-3  
3 By Senator Ward  
4 RFD: Finance and Taxation Education  
5 First Read: 07-FEB-12  
6 PFD: 01/10/2012

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8 SYNOPSIS: Under existing law, various programs and  
9 organizations receive funds from income tax  
10 check-offs.

11 This bill would provide an income tax refund  
12 check-off for a contribution to the Alabama  
13 Veterinary Medical Foundation for the Spay-Neuter  
14 Program.

15  
16 A BILL  
17 TO BE ENTITLED  
18 AN ACT

19  
20 To provide an income tax refund check-off for a  
21 contribution to the Alabama Veterinary Medical Foundation for  
22 the Spay-Neuter Program.

23 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

24 Section 1. (a) Each Alabama state individual income  
25 tax return form for the 2012 tax year and each year thereafter  
26 shall contain a designation as follows:

1                   "THE ALABAMA VETERINARY MEDICAL FOUNDATION  
2 SPAY-NEUTER PROGRAM.

3                   "Check ( ) if you wish to designate \$1, \$5, \$10, or  
4 more of your state income tax refund.

5                   "If joint return, check ( ) if spouse wishes to  
6 designate \$1, \$5, \$10, or more."

7                   (b) Each individual taxpayer required to file a  
8 state income tax return desiring to contribute to the Alabama  
9 Veterinary Medical Foundation for the Spay-Neuter Program may  
10 designate, by placing an "X" in the appropriate box on the  
11 state income tax form, that such contribution shall be  
12 credited to the foundation.

13                   (c) The Department of Revenue shall determine  
14 annually the total amount designated pursuant to subsection  
15 (b) for the foundation and shall deposit such amount, less  
16 costs of administration not to exceed 10 percent of revenue  
17 produced, to the Alabama Veterinary Medical Foundation.

18                   (d) The Commissioner of the Department of Revenue is  
19 hereby authorized to prescribe and implement such forms,  
20 rules, and regulations as shall be necessary to implement and  
21 administer the provisions of this act.

22                   Section 2. This act shall become effective on the  
23 first day of the third month following its passage and  
24 approval by the Governor, or its otherwise becoming law.