

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

1 SB86

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4 ENROLLED, An Act,

5 To provide an income tax refund check-off for a
6 contribution to the Alabama Veterinary Medical Foundation for
7 the Spay-Neuter Program.

8 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

12 "THE ALABAMA VETERINARY MEDICAL FOUNDATION
13 SPAY-NEUTER PROGRAM.

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

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

18 (b) Each individual taxpayer required to file a
19 state income tax return desiring to contribute to the Alabama
20 Veterinary Medical Foundation for the Spay-Neuter Program may
21 designate, by placing an "X" in the appropriate box on the
22 state income tax form, that such contribution shall be
23 credited to the foundation.

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

1 (b) for the foundation and shall deposit such amount, less
2 costs of administration not to exceed 10 percent of revenue
3 produced, to the Alabama Veterinary Medical Foundation.

4 (d) The Commissioner of the Department of Revenue is
5 hereby authorized to prescribe and implement such forms,
6 rules, and regulations as shall be necessary to implement and
7 administer the provisions of this act.

8 Section 2. This act shall become effective on the
9 first day of the third month following its passage and
10 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

SB86
Senate 09-FEB-12
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris
Secretary

House of Representatives
Passed: 24-APR-12

By: Senator Ward