

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 381

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO INCOME TAX; AMENDING SECTION 63-3067A, IDAHO CODE, TO PROVIDE  
2 FOR DESIGNATION BY INDIVIDUALS OF A REFUND FOR AN OVERPAYMENT OF INCOME  
3 TAXES OR A DONATION BY INDIVIDUALS TO THE VETERANS SUPPORT FUND; AND  
4 AMENDING SECTION 65-209, IDAHO CODE, TO PROVIDE A CORRECT CODE REFER-  
5 ENCE AND TO MAKE A TECHNICAL CORRECTION.  
6

7 Be It Enacted by the Legislature of the State of Idaho:

8 SECTION 1. That Section 63-3067A, Idaho Code, be, and the same is hereby  
9 amended to read as follows:

10 63-3067A. DESIGNATION BY INDIVIDUALS -- TRUST ACCOUNTS. (1) Every in-  
11 dividual who:

12 (a) Has a refund due and payable for overpayment of taxes under this act  
13 may designate all or any portion thereof to be deposited in a trust ac-  
14 count specified in subsection (3) of this section; or

15 (b) Has an income tax liability may, in addition to his tax obligation,  
16 include a donation to be deposited in a trust account specified in sub-  
17 section (3) of this section.

18 (2) A designation under subsection (1) of this section may be made in  
19 any taxable year in such manner and form as prescribed by the state tax com-  
20 mission. The manner and form so prescribed shall be a conspicuous portion of  
21 the principal form provided for the purpose of individual taxation.

22 (3) The trust accounts authorized to receive moneys designated under  
23 subsection (1) of this section are:

24 (a) The fish and game set-aside account created by section 36-111,  
25 Idaho Code;

26 (b) The Idaho ag in the classroom account created by section 57-815,  
27 Idaho Code;

28 (c) The drug and driving while under the influence enforcement donation  
29 fund created by section 57-816, Idaho Code;

30 (d) The children's trust fund created by section 39-6007, Idaho Code;

31 (e) The special olympics Idaho fund created in section 57-823, Idaho  
32 Code;

33 (f) The Idaho guard and reserve family support fund created by section  
34 57-820, Idaho Code;

35 (g) The American red cross of greater Idaho fund created in section  
36 57-821, Idaho Code; and

37 (h) The Idaho food bank fund created by section 57-824, Idaho Code; and  
38 (i) The veterans support fund created in section 65-209, Idaho Code.

39 (4) Prior to the distribution of funds into any of the trust accounts  
40 specified in subsection (3) of this section from the refund account, the  
41 state tax commission shall retain funds for the commission's costs for  
42 collecting and administering the moneys in the accounts as follows: three

1 thousand dollars (\$3,000) from each account for start-up costs during the  
2 first year of collections, and three thousand dollars (\$3,000) or twenty  
3 percent (20%) of the moneys remitted to each account during the fiscal year,  
4 whichever is less, from each account during each fiscal year thereafter,  
5 which amounts are hereby appropriated to the tax commission.

6 SECTION 2. That Section 65-209, Idaho Code, be, and the same is hereby  
7 amended to read as follows:

8 65-209. VETERANS SUPPORT FUND. (1) There is hereby created in the  
9 state treasury the "Veterans Support Fund" to which shall be credited:

10 (a) The moneys designated under sections 63-3067A and 63-3067B, Idaho  
11 Code, and the moneys designated under section 49-403B, Idaho Code;

12 (b) Gifts, grants, contributions and bequests to the fund;

13 (c) Interest earned on the investment of idle moneys in the fund, which  
14 shall be paid to the fund; and

15 (d) All other moneys as may be provided by law.

16 (2) Moneys in the fund shall be used exclusively for the purposes of  
17 programs to support veterans and to defray the costs of administering gold  
18 star license plates eligibility pursuant to section 49-403B, Idaho Code.  
19 Moneys in the fund shall be continuously appropriated for such purposes.

20 (3) Disbursements of moneys from the fund shall be made upon authoriza-  
21 tion of the administrator of the division of veterans services.