

AN ACT relating to an income tax refund checkoff and making an appropriation therefor.

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

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

*(1) Effective for taxable years beginning on or after January 1, 2016, any taxpayer required to file a return under KRS 141.180, who is entitled to an income tax refund and who desires to contribute to the Kentucky State Police protection trust fund created by Section 2 of this Act, may designate an amount, not to exceed the amount of the refund, to be paid to the fund. A designation made under this section shall not affect the income tax liability of the taxpayer, but it shall reduce the income tax refund by the amount designated.*

*(2) The tax refund designation authorized by this section shall be printed on the face of the Kentucky individual income tax form. The instructions accompanying the individual income tax return shall include a description of the Kentucky State Police protection trust fund and the purposes for which the moneys may be used.*

*(3) The department shall, by July 1, 2017, and annually thereafter, transfer the moneys designated by taxpayers under this section to the Kentucky State Police protection trust fund created by Section 2 of this Act.*

➔SECTION 2. A NEW SECTION OF KRS CHAPTER 16 IS CREATED TO READ AS FOLLOWS:

*(1) The Kentucky State Police protection trust fund is created. The fund shall be administered by the Department of Kentucky State Police.*

*(2) The trust fund shall be funded with moneys collected through the designation of a taxpayer's refund as provided by Section 1 of this Act and any contributions, gifts, donations, or appropriations designated for the trust fund. Moneys in the fund shall be used to purchase equipment for the protection of Kentucky State*

Police officers and to support the operation of state police offices.

- (3) Notwithstanding KRS 45.229, any moneys remaining in the fund at the close of the fiscal year shall not lapse but shall be carried forward into the succeeding fiscal year to be used for the purposes set forth in subsection (2) of this section.
- (4) Any interest earned upon moneys in the Kentucky State Police protection trust fund shall become a part of the fund and shall not lapse.
- (5) Moneys deposited in the fund are appropriated for the purposes set forth in this section and shall not be appropriated or transferred by the General Assembly for any other purposes.