

Senate Bill 247

By: Senators Kemp of the 46th, Tolleson of the 18th, Hall of the 22nd, Hamrick of the 30th,  
Collins of the 6th and others

**AS PASSED SENATE**

**A BILL TO BE ENTITLED  
AN ACT**

1 To amend Code Section 36-22-4 of the Official Code of Georgia Annotated, relating to the  
2 establishment of the Georgia Greenspace Trust Fund, so as to provide for donations to the  
3 Georgia Greenspace Trust Fund by taxpayers through voluntary contributions on each  
4 taxpayer's state income tax return; to provide for related matters; to repeal conflicting laws;  
5 and for other purposes.

6 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

7 **SECTION 1.**

8 Code Section 36-22-4 of the Official Code of Georgia Annotated, relating to the  
9 establishment of the Georgia Greenspace Trust Fund, is amended by adding a new  
10 subsection (f) to read as follows:

11 "(f)(1) Unless an earlier date is deemed feasible and established by the Governor, each  
12 Georgia income tax return form for taxable years beginning on or after January 1, 2004,  
13 shall contain appropriate language, to be determined by the state revenue commissioner,  
14 offering the taxpayer the opportunity to contribute to the Georgia Greenspace Trust Fund  
15 established in subsection (a) of this Code section by either donating all or any part of any  
16 tax refund due, by authorizing a reduction in the refund check otherwise payable, or by  
17 contributing any amount over and above any amount of tax owed by adding that amount  
18 to the taxpayer's payment. The instructions accompanying the income tax return form  
19 shall contain a description of the purposes for which this fund was established and the  
20 intended use of moneys received from the contributions. Each taxpayer required to file  
21 a state income tax return who desires to contribute to the Georgia Greenspace Trust Fund  
22 may designate such contribution as provided in this Code section on the appropriate  
23 income tax return form.

24 (2) The Department of Revenue shall determine annually the total amount so contributed,  
25 shall withhold therefrom a reasonable amount for administering this voluntary  
26 contribution program, and shall transmit the balance to the department for deposit in the

1 Georgia Greenspace Trust Fund established in subsection (a) of this Code section;  
2 provided, however, the amount retained for administrative costs shall not exceed  
3 \$50,000.00 per year. If, in any tax year, the administrative costs of the Department of  
4 Revenue for collecting contributions pursuant to this Code section exceed the sum of  
5 such contributions, the administrative costs which the Department of Revenue is  
6 authorized to withhold from such contributions shall not exceed the sum of such  
7 contributions."

8 **SECTION 2.**

9 All laws and parts of laws in conflict with this Act are repealed.