

House Bill 1272

By: Representative Collins of the 95th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
2 relating to income tax returns and information, so as to authorize taxpayers to make certain
3 contributions through the income tax payment and refund process to programs for the
4 education regarding and alleviation of lupus and kidney disease; to provide an effective date;
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
9 income tax returns and information, is amended by adding a new Code section to read as
10 follows:

11 "48-7-64.

12 (a) Each Georgia income tax return form for taxable years beginning on or after January 1,
13 2011, shall contain appropriate language, to be determined by the commissioner, offering
14 the taxpayer the opportunity to contribute to programs for the education regarding and
15 alleviation of lupus or kidney disease or both by donating either all or any part of any tax
16 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 shall
19 contain a description of such programs and the intended use of moneys received from the
20 contributions. Each taxpayer required to file a state income tax return who desires to
21 contribute to the commission may designate such contribution as provided in this Code
22 section on the appropriate income tax return form.

23 (b) The department shall determine annually the total amount so contributed and shall
24 transmit such amount to the Lupus Foundation of America or the National Kidney
25 Foundation, as designated by the taxpayer."

26 **SECTION 2.**

27 This Act shall become effective upon its approval by the Governor or upon its becoming law
28 without such approval.

29 **SECTION 3.**

30 All laws and parts of laws in conflict with this Act are repealed.