

The House Committee on Ways and Means offers the following substitute to HB 1272:

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 12 of Title 31 of the Official Code of Georgia Annotated, relating to
2 control of hazardous conditions, preventable diseases, and metabolic disorders, so as to
3 provide for voluntary contributions through individual income tax returns and other
4 mechanisms for lupus and kidney disease research; to provide for procedures, conditions, and
5 limitations; to provide for powers, duties, and authority of the Department of Community
6 Health and Department of Revenue; to provide for related matters; to repeal conflicting laws;
7 and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Chapter 12 of Title 31 of the Official Code of Georgia Annotated, relating to control of
11 hazardous conditions, preventable diseases, and metabolic disorders, is amended by adding
12 a new Code section to read as follows:

13 "31-12-15.

14 (a) The General Assembly finds that it is in the best interest of the state to provide for
15 lupus and kidney disease research programs. In addition to and as a supplement to
16 traditional financing mechanisms for such programs, it is the policy of this state to enable
17 and encourage citizens voluntarily to support such programs.

18 (b) To support programs for lupus and kidney disease research, the department may,
19 without limitation, promote and solicit voluntary contributions through the individual
20 income tax return contribution mechanism established in subsection (e) of this Code
21 section or through any fund raising or other promotional techniques deemed appropriate
22 by the department.

23 (c) There is established a special fund to be known as the 'Lupus and Kidney Disease
24 Research Program Fund.' This fund shall consist of all moneys contributed under
25 subsection (b) of this Code section, all moneys transferred to the department under
26 subsection (e) of this Code section, and any other moneys contributed to this fund. All
27 balances in the fund shall be deposited in an interest-bearing account identifying the fund

28 and shall be carried forward each year so that no part thereof may be deposited in the
29 general treasury. The fund shall be administered and the moneys held in the fund shall be
30 expended by the department through contracts for lupus and kidney disease research.

31 (d) Contributions to the fund shall be deemed supplemental to and shall in no way supplant
32 funding that would otherwise be appropriated for these purposes. Contributions shall only
33 be used for research and for administrative costs authorized in paragraph (2) of
34 subsection (e) of this Code section and shall not be used for personnel or administrative
35 positions. The department shall prepare, by February 1 of each year, an accounting of the
36 moneys received and expended from the fund and a review and evaluation of all expended
37 moneys of the fund. The report shall be made available to the Governor, the Lieutenant
38 Governor, the Speaker of the House of Representatives, the members of the Board of
39 Human Services, and, upon request, to members of the public.

40 (e)(1) Each Georgia individual income tax return form for taxable years beginning on or
41 after January 1, 2010, shall contain appropriate language, to be determined by the state
42 revenue commissioner, offering the taxpayer the opportunity to contribute to the Lupus
43 and Kidney Disease Research Program Fund established in subsection (c) of this Code
44 section by either donating all or any part of any tax refund due, by authorizing a reduction
45 in the refund check otherwise payable, or by contributing any amount over and above any
46 amount of tax owed by adding that amount to the taxpayer's payment. The instructions
47 accompanying the individual income tax return form shall contain a description of the
48 purposes for which this fund was established and the intended use of moneys received
49 from the contributions. Each taxpayer required to file a state individual income tax return
50 who desires to contribute to such fund may designate such contribution as provided in
51 this Code section on the appropriate individual income tax return form.

52 (2) The Department of Revenue shall determine annually the total amount so contributed,
53 shall withhold therefrom a reasonable amount for administering this voluntary
54 contribution program, and shall transmit the balance to the department for deposit in the
55 fund established in subsection (c) of this Code section; provided, however, that the
56 amount retained for administrative costs, including implementation costs, shall not
57 exceed \$50,000.00 per year. If, in any tax year, the administrative costs of the
58 Department of Revenue for collecting contributions pursuant to this Code section exceed
59 the sum of such contributions, the administrative costs which the Department of Revenue
60 is authorized to withhold from such contributions shall not exceed the sum of such
61 contributions."

62 **SECTION 2.**

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