

The House Committee on Ways and Means offers the following substitute to HB 985:

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 multiple sclerosis 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 multiple sclerosis research programs. In addition to and as a supplement to traditional  
16 financing mechanisms for such programs, it is the policy of this state to enable and  
17 encourage citizens voluntarily to support such programs.

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

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

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

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

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

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

61 **SECTION 2.**

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