

House Bill 1272 (AS PASSED HOUSE AND SENATE)

By: Representative Collins of the 95th

A BILL TO BE ENTITLED
AN ACT

1 To amend Titles 31 and 48 of the Official Code of Georgia Annotated, relating, respectively,
2 to health and revenue and taxation, so as to provide for voluntary contributions through
3 individual income tax returns and other mechanisms for lupus and kidney disease research
4 and for multiple sclerosis research; to provide for procedures, conditions, and limitations; to
5 provide for powers, duties, and authority of the Department of Community Health and
6 Department of Revenue; to provide for voluntary contributions through individual income
7 tax returns and other mechanisms for the general welfare of the state; to provide for
8 procedures, conditions, and limitations; to provide for powers, duties, and authority of the
9 Department of Revenue; to provide for related matters; to repeal conflicting laws; and for
10 other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align: center;">**SECTION 1.**

13 Title 31 of the Official Code of Georgia Annotated, relating to health, is amended by adding
14 new Code sections to read as follows:

15 "31-12-15.

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

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

25 (c) There is established a special fund to be known as the 'Lupus and Kidney Disease
26 Research Program Fund.' This fund shall consist of all moneys contributed under
27 subsection (b) of this Code section, all moneys transferred to the department under

28 subsection (e) of this Code section, and any other moneys contributed to this fund. All
29 balances in the fund shall be deposited in an interest-bearing account identifying the fund
30 and shall be carried forward each year so that no part thereof may be deposited in the
31 general treasury. The fund shall be administered and the moneys held in the fund shall be
32 expended by the department through contracts for lupus and kidney disease research.

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

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

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

64 "31-12-16.

65 (a) The General Assembly finds that it is in the best interest of the state to provide for
66 multiple sclerosis research programs. In addition to and as a supplement to traditional
67 financing mechanisms for such programs, it is the policy of this state to enable and
68 encourage citizens voluntarily to support such programs.

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

73 (c) There is established a special fund to be known as the 'Multiple Sclerosis Research
74 Program Fund.' This fund shall consist of all moneys contributed under subsection (b) of
75 this Code section, all moneys transferred to the department under subsection (e) of this
76 Code section, and any other moneys contributed to this fund. All balances in the fund shall
77 be deposited in an interest-bearing account identifying the fund and shall be carried
78 forward each year so that no part thereof may be deposited in the general treasury. The
79 fund shall be administered and the moneys held in the fund shall be expended by the
80 department through contracts for multiple sclerosis research.

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

90 (e)(1) Each Georgia individual income tax return form for taxable years beginning on or
91 after January 1, 2010, shall contain appropriate language, to be determined by the state
92 revenue commissioner, offering the taxpayer the opportunity to contribute to the Multiple
93 Sclerosis Research Program Fund established in subsection (c) of this Code section by
94 either donating all or any part of any tax refund due, by authorizing a reduction in the
95 refund check otherwise payable, or by contributing any amount over and above any
96 amount of tax owed by adding that amount to the taxpayer's payment. The instructions
97 accompanying the individual income tax return form shall contain a description of the
98 purposes for which this fund was established and the intended use of moneys received
99 from the contributions. Each taxpayer required to file a state individual income tax return

100 who desires to contribute to such fund may designate such contribution as provided in
 101 this Code section on the appropriate individual income tax return form.

102 (2) The Department of Revenue shall determine annually the total amount so contributed,
 103 shall withhold therefrom a reasonable amount for administering this voluntary
 104 contribution program, and shall transmit the balance to the department for deposit in the
 105 fund established in subsection (c) of this Code section; provided, however, that the
 106 amount retained for administrative costs, including implementation costs, shall not
 107 exceed \$50,000.00 per year. If, in any tax year, the administrative costs of such
 108 department for collecting contributions pursuant to this Code section exceed the sum of
 109 such contributions, the administrative costs which such department is authorized to
 110 withhold from such contributions shall not exceed the sum of such contributions."

111 **SECTION 1A.**

112 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 113 amended by adding a new Code section to read as follows:

114 "48-7-64.

115 (a) The General Assembly finds that it is in the best interest of the state to provide for
 116 opportunities to enhance the general welfare of the state. In addition to and as a
 117 supplement to traditional financing of the general welfare, it is the policy of this state to
 118 enable and encourage citizens voluntarily to support the general welfare of the state.

119 (b) To support the general welfare of the state, the department may, without limitation,
 120 promote and solicit voluntary contributions through the individual income tax return
 121 contribution mechanism established in subsection (e) of this Code section or through any
 122 fund raising or other promotional techniques deemed appropriate by the department.

123 (c) There is established a special fund to be known as the 'General Welfare Contribution
 124 Fund.' This fund shall consist of all moneys contributed under subsection (b) of this Code
 125 section, all moneys transferred to the department under subsection (e) of this Code section,
 126 and any other moneys contributed to this fund. All balances in the fund shall be deposited
 127 in an interest-bearing account identifying the fund and shall periodically be deposited by
 128 the commissioner in the general treasury.

129 (d) Contributions to the fund shall be deemed supplemental to and shall in no way supplant
 130 funding that would otherwise be appropriated for these purposes. The department shall
 131 prepare, by February 1 of each year, an accounting of the moneys received in the fund and
 132 deposited in the general fund. The report shall be made available to the Governor, the
 133 Lieutenant Governor, the Speaker of the House of Representatives, the members of the
 134 Board of Human Services, and, upon request, to members of the public.

135 (e)(1) Each Georgia individual income tax return form for taxable years beginning on or
136 after January 1, 2010, shall contain appropriate language, to be determined by the
137 commissioner, offering the taxpayer the opportunity to contribute to the General Welfare
138 Contribution Fund established in subsection (c) of this Code section by either donating
139 all or any part of any tax refund due, by authorizing a reduction in the refund check
140 otherwise payable, or by contributing any amount over and above any amount of tax
141 owed by adding that amount to the taxpayer's payment. The instructions accompanying
142 the individual income tax return form shall contain a description of the purposes for
143 which this fund was established and the intended use of moneys received from the
144 contributions. Each taxpayer required to file a state individual income tax return who
145 desires to contribute to such fund may designate such contribution as provided in this
146 Code section on the appropriate individual income tax return form.
147 (2) The department shall determine annually the total amount so contributed, shall
148 withhold therefrom a reasonable amount for administering this voluntary contribution
149 program, and shall deposit the balance in the fund established in subsection (c) of this
150 Code section; provided, however, that the amount retained for administrative costs,
151 including implementation costs, shall not exceed \$50,000.00 per year. If, in any tax year,
152 the administrative costs of the department for collecting contributions pursuant to this
153 Code section exceed the sum of such contributions, the administrative costs which the
154 department is authorized to withhold from such contributions shall not exceed the sum
155 of such contributions."

156 **SECTION 2.**

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