

House Bill 1272 (AS PASSED HOUSE AND SENATE)

By: Representative Collins of the 95<sup>th</sup>

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.