

The Senate Finance Committee offered the following substitute to SB 25:

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 multiple sclerosis; to provide an effective date and for
5 applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

7 Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to
8 income tax returns and information, is amended by adding a new Code section to read as
9 follows:
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11 "48-7-64.

12 (a) Each Georgia income tax return form for taxable years beginning on or after January 1,
13 2009, 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 multiple sclerosis by donating either all or any part of any tax refund due, by
16 authorizing a reduction in the refund check otherwise payable, or by contributing any
17 amount over and above any amount of tax owed by adding that amount to the taxpayer's
18 payment. The instructions accompanying the income tax return form shall contain a
19 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 of Revenue shall determine annually the total amount so contributed
24 and shall transmit such amount to the National Multiple Sclerosis Society Georgia
25 Chapter."

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SECTION 2.

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This Act shall become effective upon its approval by the Governor or upon its becoming law

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without such approval.

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SECTION 3.

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All laws and parts of laws in conflict with this Act are repealed.