

ADOPTED

SENATE AMENDMENT #2 TO HB 261:

1 Amend HB 261 by inserting between the word "foregoing" and "to" on line
2 5 the following:

3 to amend Article 3 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated,
4 relating to income tax returns and information, so as to authorize taxpayers to make certain
5 contributions through the income tax payment and refund process to programs for education
6 regarding and the alleviation of multiple sclerosis; to provide an effective date and for
7 applicability;

8 By inserting between lines 50 and 51 the following:

9 **SECTION 2.**

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

13 "48-7-64.

14 (a) Each Georgia income tax return form for taxable years beginning on or after January 1,
15 2009, shall contain appropriate language, to be determined by the commissioner, offering
16 the taxpayer the opportunity to contribute to programs for education regarding and the
17 alleviation of multiple sclerosis by donating either all or any part of any tax refund due, by
18 authorizing a reduction in the refund check otherwise payable, or by contributing any
19 amount over and above any amount of tax owed by adding that amount to the taxpayer's
20 payment. The instructions accompanying the income tax return form shall contain a
21 description of such programs and the intended use of moneys received from the
22 contributions. Each taxpayer required to file a state income tax return who desires to
23 contribute to such programs may designate such contribution as provided in this Code
24 section on the appropriate income tax return form.

25 (b) The Department of Revenue shall determine annually the total amount so contributed
26 and shall transmit such amount to the National Multiple Sclerosis Society Georgia
27 Chapter."