

House Bill 299

By: Representatives Watson of the 172<sup>nd</sup>, Shaw of the 176<sup>th</sup>, Carter of the 175<sup>th</sup>, England of the 116<sup>th</sup>, Sharper of the 177<sup>th</sup>, and others

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 tax returns and the furnishing of information, so as to provide for contributions  
3 to Special Olympics Georgia Incorporated; to provide for related matters; to provide for an  
4 effective date and applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

10 "48-7-64.

11 (a) Each Georgia income tax return form for taxable years beginning on or after January  
12 1, 2014, shall contain appropriate language, to be determined by the state revenue  
13 commissioner, offering the taxpayer the opportunity to contribute to Special Olympics  
14 Georgia Incorporated by donating either all or any part of any tax refund due, by  
15 authorizing a reduction in the refund check otherwise payable, or by contributing any  
16 amount over and above any amount of tax owed by adding that amount to the taxpayer's  
17 payment. The instructions accompanying the income tax return form shall contain a  
18 description of the purposes for which this organization was established and the intended  
19 use of moneys received from the contributions. Each taxpayer required to file a state  
20 income tax return who desires to contribute to the organization may designate such  
21 contribution as provided in this Code section on the appropriate income tax return form.

22 (b) The Department of Revenue shall determine annually the total amount so contributed  
23 and shall transmit such amount to Special Olympics Georgia Incorporated."

24 **SECTION 2.**

25 This Act shall become effective upon its approval by the Governor or upon its becoming law  
26 without such approval and shall be applicable to all taxable years beginning on or after  
27 January 1, 2014.

28 **SECTION 3.**

29 All laws and parts of laws in conflict with this Act are repealed.