House Bill 452 (AS PASSED HOUSE AND SENATE)

By: Representatives Maddox of the 172nd, Smith of the 131st, Buckner of the 130th, England of the 108th, Crawford of the 127th, and others

A BILL TO BE ENTITLED

AN ACT

To amend Code Section 4-15-1 of the Official Code of Georgia Annotated, relating to the establishment of the dog and cat reproductive sterilization support program, so as to provide for donations to the Dog and Cat Sterilization Fund by taxpayers through voluntary contributions on each taxpayer´s state income tax return; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Code Section 4-15-1 of the Official Code of Georgia Annotated, relating to the establishment of the dog and cat reproductive sterilization support program, is amended by adding a new subsection (c) to read as follows:

"(c)(1) Unless an earlier date is deemed feasible and established by the Governor, each Georgia income tax return form for taxable years beginning on or after January 1, 2006, shall contain appropriate language, to be determined by the state revenue commissioner, offering the taxpayer the opportunity to contribute to the Dog and Cat Sterilization Fund established in subsection (a) of this Code section by either donating all or any part of any tax refund due, by authorizing a reduction in the refund check otherwise payable, or by contributing any amount over and above any amount of tax owed by adding that amount to the taxpayer´s payment. The instructions accompanying the income tax return form shall contain a description of the purposes for which this fund was established and the intended use of moneys received from the contributions. Each taxpayer required to file a state income tax return who desires to contribute to the Dog and Cat Sterilization Fund may designate such contribution as provided in this Code section on the appropriate income tax return form.

(2) The Department of Revenue shall determine annually the total amount so contributed, shall withhold therefrom a reasonable amount for administering this voluntary contribution program, and shall transmit the balance to the Department of Agriculture for

deposit in the Dog and Cat Sterilization Fund established in subsection (a) of this Code section; provided, however, the amount retained for administrative costs shall not exceed $50,000.00 per year. If, in any tax year, the administrative costs of the Department of Revenue for collecting contributions pursuant to this subsection exceed the sum of such contributions, the administrative costs which the Department of Revenue is authorized to withhold from such contributions shall not exceed the sum of such contributions.″

**SECTION 2.**

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