

Senate Bill No. 37

(By Senators Williams, Miller, Cann, Carmichael and Tucker)

[Introduced January 8, 2014; referred to the Committee on
Agriculture and Rural Development; and then to the Committee on
Finance.]

**FISCAL
NOTE**

A BILL to amend the Code of West Virginia, 1931, as amended, by
adding thereto a new section, designated §18-11-12, relating
to including on the state personal income tax return a
checkoff option to donate some or all of any tax refund to the
Jackson's Mill 4-H Camp Checkoff Program.

Be it enacted by the Legislature of West Virginia:

That the Code of West Virginia, 1931, as amended, be amended
by adding thereto a new section, designated §18-11-12, to read as
follows:

ARTICLE 11. WEST VIRGINIA UNIVERSITY.

§18-11-12. Tax Checkoff For Jackson's Mill 4-H Camp.

(a) Each West Virginia individual income tax return form shall
contain a designation as follows:

1 "Jackson's Mill 4-H Camp Checkoff Program" - "Donations to be
2 used as a source of revenue for the operation of the Jackson's Mill
3 4-H Camp."

4 "Check () if you wish to designate \$1, \$5, \$10 or more of
5 your tax refund for this program. If joint return, check () if
6 spouse wishes to designate \$1, \$5, \$10 or more."

7 (b) Each individual taxpayer desiring to contribute to the
8 "Jackson's Mill 4-H Camp Checkoff Program" may designate by placing
9 an "X" in the appropriate box on the state income tax return form.
10 His or her contribution shall be credited to the program.

11 (c) The tax department shall determine by July 1 of each year
12 the total amount designated pursuant to this section and shall
13 report the amount to the State Treasurer who shall credit the
14 amount to the Jackson's Mill 4-H Camp Fund, to be used in
15 accordance with the statement of purpose in section eleven of this
16 article.

NOTE: The purpose of this bill is to include on the state
personal income tax return a checkoff option to donate some or all
of any tax refund to the "Jackson's Mill 4-H Camp Checkoff Program"
for the operation of the camp.

This section is new; therefore, strike-throughs and
underscoring have been omitted.