

Senate Bill No. 512

(By Senators Carmichael, M. Hall, Plymale, D. Hall and Nohe)

[Introduced February 7, 2014; referred to the Committee on
Finance.]

**FISCAL
NOTE**

10 A BILL to amend and reenact §11-10-14a of the Code of West
11 Virginia, 1931, as amended, relating to including on the state
12 personal income tax return a checkoff option to donate some or
13 all of any tax refund to the Cedar Lakes Foundation Checkoff
14 Program.

15 *Be it enacted by the Legislature of West Virginia:*

16 That §11-10-14a of the Code of West Virginia, 1931, as
17 amended, be amended and reenacted to read as follows:

18 **ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.**

19 **§11-10-14a. Tax refund checkoff programs.**

20 (a) ~~Notwithstanding any other provision of law to the~~
21 ~~contrary,~~ All voluntary tax refund checkoff programs shall expire
22 and do not apply to any personal income tax returns required to be
23 filed after June 30, 1991. ~~Provided, That if any such program has~~

1 ~~an earlier expiration date specifically provided by law, such~~
2 ~~earlier expiration date shall apply.~~

3 (b) Notwithstanding subsection (a) of this section, each West
4 Virginia individual income tax return form shall contain a
5 designation as follows:

6 "Cedar Lakes Foundation Checkoff Program" - "Donations to be
7 used as a source of revenue for the operation of the Cedar Lakes
8 Foundation."

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

12 (c) Each individual taxpayer desiring to contribute to the
13 "Cedar Lakes Foundation Checkoff Program" may designate by placing
14 an "X" in the appropriate box on the state income tax return form.
15 His or her contribution shall be credited to the program.

16 (d) The tax department shall determine by July 1 of each year
17 the total amount designated pursuant to this section and shall
18 report the amount to the State Treasurer who shall credit the
19 amount to the Cedar Lakes Foundation Fund.

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 Cedar Lakes Foundation Checkoff Program for the operation of the Cedar Lakes Foundation.

Strike-throughs indicate language that would be stricken from the present law, and underscoring indicates new language that would

be added.