

Senate Bill No. 127

(By Senator Carmichael)

[Introduced January 14, 2015; referred to the Committee on Finance.]

**FISCAL
NOTE**

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

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

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

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

16 **§11-10-14a. Tax refund checkoff programs.**

17 (a) Notwithstanding any other provision of law to the contrary, All voluntary tax refund
18 checkoff programs ~~shall~~ expire and do not apply to any personal income tax returns required to be
19 filed after June 30, 1991. ~~Provided, That if any such program has an earlier expiration date~~
20 ~~specifically provided by law, such earlier expiration date shall apply.~~

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

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

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

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

8 (d) The Tax Department shall determine by July 1 of each year the total amount designated
9 pursuant to this section and shall report the amount to the State Treasurer who shall credit the
10 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.