

State of Arkansas
76th General Assembly
Regular Session, 1987
By: Senator Gibson

SENATE BILL 40

As engrossed 1-22-87 As engrossed 4-2-87

"AN ACT TO PROVIDE FOR AN ARKANSAS INCOME TAX CHECKOFF FOR CONTRIBUTIONS FOR CANCER RESEARCH; TO PROVIDE FOR AN ARKANSAS INCOME TAX CHECK-OFF FOR THE WAR MEMORIAL STADIUM IMPROVEMENT AND EXPANSION PROGRAM; TO PROVIDE FOR AN ARKANSAS INCOME TAX CHECK-OFF FOR THE ARKANSAS NONGAME PRESERVATION PROGRAM; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. The General Assembly hereby declares that it is the public policy of the State of Arkansas to promote the well-being and good health of all its citizens. The Arkansas Cancer Research Center is being built on the University of Arkansas Medical Sciences Campus for the purpose of doing research to help in the fight to eradicate cancer. The General Assembly set aside Two Million Dollars (\$2,000,000) for the proposed research center in 1985 under an agreement that provides matching funds for money donated by the private sector. In May, 1986, the Cancer Research Center received One Million Dollars (\$1,000,000) from the State. The projected cost of the four (4) story, forty thousand (40,000) square foot building to house the center is projected to be Seven Million Dollars (\$7,000,000). Because of the critical need for private donations, this Act is necessary to provide a mechanism for the people of this State to help finance this medical center. It is the purpose of this Act to provide a voluntary checkoff designation on State income tax return forms, whereby an individual taxpayer may designate a portion or all of his income tax refund to be withheld and contributed for the purposes set forth in this Act. It is the intent of the General Assembly that this program of income tax checkoff is supplemental to any funding and in no way is intended to take the place of funding that would otherwise be appropriated for this purpose.

SECTION 2. The Revenue Division of the Department of Finance and Administration shall include on the Arkansas state individual income tax return forms, including those forms on which a husband and wife file separately on the same form, a designation as follows:

"CANCER RESEARCH FUND

(a) If you are entitled to a refund, check, if you wish to contribute, an additional () \$1, () \$5, () \$10, () (write in amount) or () all refund due of your tax refund for this program. Your refund will be reduced by this amount.

(b) If you owe an additional amount, check, if you wish to contribute, an additional () \$1, () \$5, () \$10, () (write in amount) for this fund. If you wish to make a contribution to this fund you must enclose a separate check for the amount of your contribution, payable to the Cancer Research Fund along with the tax amount due."

SECTION 3. Each taxpayer required to file a State income tax return in accordance with the Arkansas Income Tax Act and desiring to contribute to the Cancer Research Fund may designate, by placing an "X" in the appropriate box on the State income tax return form, his contribution and that contribution, in the amount indicated, shall be credited to such fund.

SECTION 4. The Department of Finance and Administration shall quarterly certify to the State Treasurer the amount contributed to the fund through the State income tax checkoff during said quarter as authorized by this Act, and the State Treasurer shall deduct from the Income Tax Withholding Fund the amount so certified.

SECTION 5. The State Treasurer shall create a new fund to be known as the Cancer Research Fund and shall credit said fund the amount certified each quarter in accordance with this Act. The fund shall be held as trust funds in interest-bearing accounts only. All interest earned shall be credited to the Cancer Research Fund to be used for the purposes provided in this Act.

SECTION 6. All funds credited to the Cancer Research Fund shall be

distributed equally among the Arkansas Cancer Research Center, the Central Arkansas Radiation Therapy Institute (CARTI), the North Arkansas Radiation Therapy Institute (NARTI), and the South Arkansas Radiation Therapy Institute (SARTI).

SECTION 7. The Department of Finance and Administration shall retain records reflecting the name, address and taxpayer identification number of all taxpayers who indicate on their State income tax return forms the designated amount to be withheld as a contribution to the Cancer Research Fund.

SECTION 8. Any contribution to the Cancer Research Fund by any taxpayer in the manner authorized by this Act shall be deductible as a charitable contribution in computing such taxpayer's State income tax liability in the year in which such contribution was deducted from the amount due on the taxpayer's income tax refund.

SECTION 9. All balances in the Cancer Research Fund shall be carried forward each year so that no part thereof shall revert to the General Fund of the State.

SECTION 10. Section 2 of Act 545 of 1981 is hereby amended to read as follows:

1. (a) The Revenue Division of the Department of Finance and Administration shall include on Arkansas State Individual Income Tax return forms a designation as follows:

"WAR MEMORIAL STADIUM IMPROVEMENT AND EXPANSION PROGRAM. Check if you wish to designate \$1, \$5, \$10, \$_____ (write in amount), or all refund due, of your tax refund for this Program. If joint return, check if spouse wishes to designate \$1, \$5, \$10, \$_____ (write in amount), all refund due."

Each individual taxpayer required to file a State income tax return in accordance with the Arkansas Income Tax Act desiring to contribute to the War Memorial Stadium Improvement and Expansion Program may designate, by placing an "X" in the appropriate box on the State income tax return form, that his contribution, in the amount indicated, shall be credited to such Program.

(b) The Department of Finance and Administration shall monthly certify

to the State Treasurer the amount contributed to the War Memorial Stadium Improvement and Expansion Program through State income tax refund check-offs during said month, as authorized in this Act, and the State Treasurer shall deduct from the Income Tax Withholding Fund the amount thereof which shall be transferred and credited by the State Treasurer as "trust funds" to the War Memorial Stadium Improvement and Expansion Fund, which is hereby created on the books of the State Treasury, to be used by the War Memorial Stadium Commission for War Memorial Stadium improvement and expansion purposes, upon appropriation thereof by the General Assembly. The amounts credited to the War Memorial Stadium Improvement and Expansion Fund shall be invested by the Board of Finance in securities of the type for which average daily State Treasury balances may be invested, and all interest earnings thereon shall be credited to the War Memorial Stadium Improvement and Expansion Fund to be used for the purposes provided in this Act.

(c) The Department of Finance and Administration shall retain records reflecting the name, address, and taxpayer identification number of all individuals who indicate on their State income tax return form the designated amount to be withheld as a contribution to the War Memorial Stadium Improvement and Expansion Program, including the amount so withheld and remitted to the War Memorial Stadium Commission in behalf of said taxpayer as authorized in this Act.

2. All monies contributed for War Memorial Stadium improvement and expansion purposes pursuant to the State income tax refund check-off system authorized in this Section shall be expended by the War Memorial Stadium Commission, upon appropriation therefor by the General Assembly, for expansion and improvement of the War Memorial Stadium, and may be used to supplement other funds available to the Commission for such purposes.

In the event the War Memorial Stadium Commission is authorized to issue revenue bonds for Stadium improvement and expansion purposes, to be repaid from income derived from the operation of the War Memorial Stadium, the monies contributed to the War Memorial Stadium Improvement and Expansion Fund, as provided in this Section, may be used to supplement any such project or to provide for payment of principal of, interest on, and other debt service requirements in connection with any such revenue bonds that may be issued by the War Memorial Stadium Commission to provide monies to defray the cost of needed Stadium expansion and improvements, if appropriated therefor by the

General Assembly.

SECTION 11. Instruction sheet for War Memorial contributions attached to income tax return.

In addition to the requirements of Act 545 of 1981 [§§ 80-3417, 80-3418] whereby provision is made on the individual income tax return forms prepared by the Revenue Division of the Department of Finance and Administration authorizing taxpayers to contribute a portion of their income tax refund to the War Memorial Stadium Improvement and Expansion Fund, the Revenue Division of the Department of Finance and Administration shall also make provision for a detachable instruction sheet to be attached to the state individual income tax return form, which advises the taxpayer with respect to the method and procedure for making a voluntary contribution to the War Memorial Stadium Improvement and Expansion Fund by remitting the same to the Revenue Division for deposit in the State Treasury to the credit of the War Memorial Stadium Improvement and Expansion Fund, to be used for Stadium improvements and expansions in the manner provided by law.

The Director of the Revenue Division, with approval of the Director of the Department of Finance and Administration, shall promulgate the form of the detachable instruction sheet to be attached to the State individual income tax return form used to implement the provisions of this Section.

SECTION 12. Section 1 of Act 475 of 1983 is hereby amended to read as follows:

(a) The General Assembly hereby declares that it is the public policy of the State of Arkansas to promote sound management, conservation, and public awareness of Arkansas' rich diversity of native plants and nongame animals. Many of these species, subspecies, or populations of animals and plants are rare, threatened, endangered or are of special significance to the State, and it is in the best interest of the State to provide for their conservation both for present and future generations. So, too, it is in the State's interest to provide for the protection of natural areas harboring significance or having unusual importance to the survival of Arkansas' native animals and plants in their natural environments.

(b) It is the purpose of this Act to provide a means by which the protection of nongame species of animals and native plants may be financed in

part through a voluntary check-off designation on State income tax return forms, whereby an individual taxpayer may designate a portion or all of his income tax refund to be withheld and contributed for the purposes set forth in this Act. It is the intent of the General Assembly that this program of income tax check-off is supplemental to any funding and in no way is intended to take the place of funding that would otherwise be appropriated for this purpose.

(c) The Revenue Division of the Department of Finance and Administration shall include on the Arkansas state individual income tax return forms including those forms on which a husband and wife file separately on the same form, a designation as follows:

NONGAME PRESERVATION PROGRAM.

(1) Individual returns and forms on which a husband and wife file separate returns on the same form:

(i) If you are entitled to a refund, check if you wish to designate \$1, \$5, \$10, (write in amount), or all refund due of your tax refund for this program. Your refund will be reduced by this amount.

(ii) If you owe an additional amount, check if you wish to contribute an additional \$1, \$5, \$10, (write in amount) for this program. If you wish to make a contribution to the program you must enclose a separate check for the amount of your contribution, payable to the Nongame Preservation Fund.

The instructions accompanying the individual income tax form shall contain a description of the purposes for which the nongame species and habitat acquisition program was established and the use of monies from the income tax contribution.

Each taxpayer required to file a State income tax return in accordance with the Arkansas Income Tax Act and desiring to contribute to the Nongame Preservation Program may designate by placing an "X" in the appropriate box on the State income tax return form his contribution and that contribution, in the amount indicated, shall be credited to such program.

(d) The Department of Finance and Administration shall quarterly certify to the State Treasurer the amount contributed to the Program through State income tax check-off during said quarter as authorized by this Act, and the State Treasurer shall deduct from the Income Tax Withholding Fund the amount so certified.

(e) The State Treasurer shall create a new fund to be known as the Nongame Preservation Fund and shall credit said fund the amount certified each quarter in accordance with Section 1(d) of this Act. The fund shall be held as trust funds in interest-bearing accounts only. All interest earned thereon shall be credited to said Fund to be used for the purposes provided in this Act.

(f) The Department of Finance and Administration shall retain records reflecting the name, address, and taxpayer identification number of all taxpayers who indicate on their state income tax return forms the designated amount to be withheld as a contribution to the Nongame Preservation Program.

SECTION 13. The Revenue Division of the Department of Finance and Administration shall be authorized to establish any regulation to effectively carry out the provisions of this Act.

SECTION 14. This Act shall become effective for tax years beginning on and after January 1, 1988.

/s/ Gibson

