

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1675

By: Representatives J. Miller and Lipton

For An Act To Be Entitled

"AN ACT TO AMEND ARKANSAS CODE TITLE 26, CHAPTER 51, SUBCHAPTER 4 TO PROVIDE AN INCOME TAX CHECKOFF FOR AN ORGAN TRANSPLANT PROGRAM; TO AMEND ARKANSAS CODE TITLE 20, CHAPTER 77, SUBCHAPTER 2 RELATING TO AN ORGAN TRANSPLANT PROGRAM WITHIN THE ARKANSAS INDIGENT HEALTH CARE PROGRAM; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 4, is hereby amended to add an additional section to read as follows:

"26-51-439. Contributions from tax refund - Organ Transplant Program.

(a) (1) 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:

ORGAN TRANSPLANT PROGRAM

(A) If you are entitled to a refund, check if you wish to designate \$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 \$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 Organ Transplant Program.

(2) The instructions accompanying the individual income tax form shall contain a description of the purposes for which the Organ Transport Program was established and the use of monies from the income tax contribution.

(3) Each taxpayer required to file a state income tax return in accordance with the Arkansas Income Tax Act, § 26-51-101 et seq., and desiring to contribute to the Organ Transplant 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 the program.

(b) The Department of Finance and Administration shall quarterly certify to the State Treasurer the amount contributed to the program through state income tax checkoff during the quarter as authorized by this section, and the State Treasurer shall deduct from the Income Tax Withholding Fund the amount so certified.

(c) The State Treasurer shall deposit into the 'Indigent Health Care Trust Fund,' provided for in Arkansas Code 19-5-1003, the amount certified each quarter in accordance with subsection (b). The monies transferred into the Indigent Health Care Trust Fund to be used exclusively for the purposes provided for in Arkansas Code 20-77-206.

(d) 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 Organ Transplant Program.

(e) 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 section."

SECTION 2. Arkansas Code Title 20, Chapter 77, Subchapter 2, is hereby amended to add an additional section to read as follows:

"20-77-206. (a) Organ transplant program. Within the Arkansas Indigent Health Care Program there is established the 'Organ Transplant Program'.

(b) The Arkansas Indigent Health Care Advisory Council shall establish a subcommittee composed of medical and health care professionals knowledgeable about organ transplant procedures to provide advice regarding the operation of

the organ transplant program.

(c) Monies deposited in the Indigent Health Care Trust Fund, pursuant to the Organ Transplant Program checkoff under Arkansas 26-51-439, shall be used exclusively for use in support of organ transplants. The monies may be used to match federal Medicaid funds."

SECTION 2. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

