

# WEST VIRGINIA LEGISLATURE

## 2016 REGULAR SESSION

Introduced

### Senate Bill 247

FISCAL  
NOTE

BY SENATORS CARMICHAEL AND PLYMALE

[Introduced January 13, 2016;

Referred to the Committee on Finance.]

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

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

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

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

**§11-10-14a. ~~Expiration of Tax refund check-off programs.~~**

1 ~~(a) Notwithstanding any other provision of law to the contrary,~~ All voluntary tax refund  
 2 check-off programs shall expire and do not apply to any personal income tax returns required to  
 3 be filed after June 30, 1991: ~~Provided, That if any such program has an earlier expiration date~~  
 4 ~~specifically provided by law, such earlier expiration date shall apply.~~

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

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

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

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

10 (d) The Tax Department shall determine by July 1 of each year the total amount  
 11 designated pursuant to this section and shall report the amount to the State Treasurer who shall  
 12 credit the 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 a heading or the present law, and underscoring indicates new language that would be added.