

HOUSE BILL No. 1172

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-8.1-9-4; IC 14-12-2-14.

Synopsis: Indiana heritage trust fund. Adds the Indiana heritage trust fund as a charitable fund to which an individual or a husband and wife filing a joint return may choose to give all or part of any adjusted gross income tax refund that the individual or husband and wife are entitled to receive. Specifies the requirements for donating all or part of the refund. Requires the Indiana heritage trust project committee to include representation of the Indiana Dunes preservation community and the Lake Michigan lakeshore preservation community.

Effective: July 1, 2011; January 1, 2012.

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January 10, 2011, read first time and referred to Committee on Ways and Means.

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First Regular Session 117th General Assembly (2011)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2010 Regular Session of the General Assembly.

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HOUSE BILL No. 1172



A BILL FOR AN ACT to amend the Indiana Code concerning natural and cultural resources.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-8.1-9-4 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2012]: Sec. 4. (a) Every
3 individual (other than a nonresident) who files an individual income
4 tax return and who is entitled to a refund from the ~~Indiana~~ department
5 of **state** revenue because of the overpayment of income tax for a
6 taxable year may designate on ~~his~~ **the individual's** annual state income
7 tax return that either a specific amount or all of the refund to which ~~he~~
8 **the individual** is entitled shall be paid over to **one (1) or more of the**
9 ~~nongame fund. In the event that the individual designates that a certain~~
10 ~~amount shall be paid over to the nongame fund and funds described~~
11 **in subsection (c). If** the refund to which ~~he~~ **the individual** is entitled
12 is less than the **total** amount designated ~~such designation shall mean~~
13 ~~that to be paid over to one (1) or more of the funds described in~~
14 **subsection (c), all of the refund to which ~~he~~ the individual** is entitled
15 shall be paid over to the ~~nongame fund; designated funds, but in an~~
16 **amount or amounts reduced proportionately for each designated**
17 **fund. If an individual designates all of the refund to which the**



1 individual is entitled to be paid over to one (1) or more of the funds
 2 described in subsection (c) without designating specific amounts,
 3 the refund to which the individual is entitled shall be paid over to
 4 each fund designated by the individual in an amount equal to the
 5 refund divided by the number of funds designated by the
 6 individual, rounded to the lowest cent, with any part of the refund
 7 remaining due to the effects of rounding to be deposited in the
 8 nongame fund.

9 (b) Every husband and wife (other than nonresidents) who file a
 10 joint income tax return and who are entitled to a refund from the
 11 ~~Indiana~~ department of state revenue because of the overpayment of
 12 income tax for a taxable year may designate on their annual state
 13 income tax return that either a specific amount or all of the refund to
 14 which they are entitled shall be paid over to **one (1) or more of the**
 15 ~~nongame fund. In the event that the husband and wife designate that a~~
 16 ~~certain amount shall be paid over to the nongame fund and funds~~
 17 **described in subsection (c). If the refund to which they a husband**
 18 **and wife** are entitled is less than the **total** amount designated ~~such~~
 19 ~~designation shall mean that to be paid over to one (1) or more of the~~
 20 **funds described in subsection (c), all of the refund to which they the**
 21 **husband and wife** are entitled shall be paid over to the ~~nongame fund:~~
 22 **designated funds, but in an amount or amounts reduced**
 23 **proportionately for each designated fund. If a husband and wife**
 24 **designate all of the refund to which the husband and wife are**
 25 **entitled to be paid over to one (1) or more of the funds described in**
 26 **subsection (c) without designating specific amounts, the refund to**
 27 **which the husband and wife are entitled shall be paid over to each**
 28 **fund designated by the husband and wife in an amount equal to the**
 29 **refund divided by the number of funds designated by the husband**
 30 **and wife, rounded to the lowest cent, with any part of the refund**
 31 **remaining due to the effects of rounding to be deposited in the**
 32 **nongame fund.**

33 (c) Designations under subsection (a) or (b) may be directed
 34 only to the following funds:

35 (1) The nongame fund.

36 (2) The Indiana heritage trust fund established under
 37 IC 14-12-2-25.

38 (d) The instructions for the preparation of individual income tax
 39 returns shall contain a description of the purposes of **the following:**

40 (1) The nongame and endangered species program, which is

41 (2) The Indiana heritage trust fund established under
 42 IC 14-12-2-25.

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1 **The descriptions required by this subsection must be** written in
2 cooperation with the department of natural resources.

3 **(e) Individual income tax returns must include a statement that**
4 **a designation made under subsection (a) or (b):**

5 **(1) does not reduce the taxpayer's adjusted gross income tax**
6 **liability; and**

7 **(2) will decrease or eliminate the refund owed to the taxpayer.**

8 **(f) If a designation made under subsection (a) or (b) is illegible**
9 **or otherwise not reasonably discernible to the department, the**
10 **department shall disregard the designation and calculate the**
11 **amount of the taxpayer's refund as if the designation had not been**
12 **made.**

13 SECTION 2. IC 14-12-2-14 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 14. (a) The Indiana
15 heritage trust project committee is established.

16 (b) The project committee consists of the following sixteen (16)
17 members:

18 (1) The director of the division of fish and wildlife.

19 (2) The director of the division of forestry.

20 (3) The director of the division of nature preserves.

21 (4) The director of the division of state parks.

22 (5) The director of the division of outdoor recreation.

23 (6) The director of the division of state museums and historic
24 sites.

25 (7) Ten (10) individuals appointed by the governor. The governor
26 shall appoint individuals so that all the following are satisfied:

27 (A) The individuals must be residents of Indiana.

28 (B) The individuals must have a demonstrated interest or
29 experience in:

30 (i) conservation of natural resources; or

31 (ii) management of public property.

32 (C) Each Indiana congressional district must be represented by
33 at least one (1) individual who is a resident of that
34 congressional district.

35 (D) The individuals must represent the following:

36 (i) The environmentalist community.

37 (ii) The academic community.

38 (iii) Organized hunting and fishing groups.

39 (iv) The forest products community.

40 (v) The parks and recreation community.

41 **(vi) The Indiana Dunes preservation community.**

42 **(vii) The Lake Michigan lakeshore preservation**

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1 **community.**
2 SECTION 3. [EFFECTIVE JANUARY 1, 2012] (a) IC 6-8.1-9-4,
3 **as amended by this act, applies to an adjusted gross income tax**
4 **return filed for a taxable year that begins after December 31, 2011.**
5 (b) This SECTION expires January 1, 2014.

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