
HOUSE BILL No. 1520

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-8.1-9-4.

Synopsis: Donate income tax refund to public schools. Adds public school technology funding as a charitable purpose to which an individual may choose to give all or part of the individual's income tax refund.

Effective: July 1, 2011.

VanDenburgh

January 20, 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. 1520



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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 JULY 1, 2011]: Sec. 4. (a) Every individual
 3 (other than a nonresident) who files an individual income tax return
 4 and who is entitled to a refund from the ~~Indiana~~ department of **state**
 5 revenue because of the overpayment of income tax for a taxable year
 6 may designate on ~~his~~ **the individual's** annual state income tax return
 7 that either a specific amount or all of the refund to which ~~he~~ **the**
 8 **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 (d). 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 (d), 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**



1 fund. If an individual designates all of the refund to which the
 2 individual is entitled to be paid over to one (1) or more of the funds
 3 described in subsection (d) without designating specific amounts,
 4 the refund to which the individual is entitled shall be paid over to
 5 each fund described in subsection (d) in an amount equal to the
 6 refund divided by the number of funds described in subsection (d),
 7 rounded to the lowest cent, with any part of the refund remaining
 8 due to the effects of rounding to be deposited in the 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 (d). 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 (d), 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 (d) without designating specific amounts, the refund to**
 27 **which the husband and wife are entitled shall be paid over to each**
 28 **fund described in subsection (d) in an amount equal to the refund**
 29 **divided by the number of funds described in subsection (d),**
 30 **rounded to the lowest cent, with any part of the refund remaining**
 31 **due to the effects of rounding to be deposited in the nongame fund.**

32 (c) In addition to a designation under subsection (a) or (b), a
 33 taxpayer who:

34 (1) is a resident of Indiana; and

35 (2) files an individual or joint income tax return;

36 may designate on the taxpayer's annual state income tax return
 37 that the taxpayer desires to contribute to one (1) or more of the
 38 funds described in subsection (d) by stating the amount of the
 39 contribution, but the amount may not be less than one dollar (\$1).

40 (d) Designations under subsection (a), (b), or (c) may be directed
 41 only to the following funds:

42 (1) The nongame fund.

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- 1 **(2) A school technology fund of a school corporation**
- 2 **established under IC 20-40-15-2. A designation under this**
- 3 **subdivision may be restricted for use by a particular public**
- 4 **school within the school corporation.**
- 5 ~~(c)~~ **(e) The instructions for the preparation of individual income tax**
- 6 **returns shall contain a description of the purposes of the following:**
- 7 **(1) The nongame and endangered species program, which is The**
- 8 **description of this program shall be written in cooperation with**
- 9 **the department of natural resources.**
- 10 **(2) A school technology fund.**
- 11 **(f) Individual income tax returns must include a statement that:**
- 12 **(1) a contribution under subsection (c) does not reduce the**
- 13 **taxpayer's tax;**
- 14 **(2) a contribution under subsection (c) will:**
- 15 **(A) decrease or eliminate the refund owed to the taxpayer,**
- 16 **if any;**
- 17 **(B) increase the amount that must accompany the return;**
- 18 **or**
- 19 **(C) result in both of the consequences described in clauses**
- 20 **(A) and (B); and**
- 21 **(3) the failure to include with the taxpayer's tax return all or**
- 22 **part of the increased amount referred to under subdivision**
- 23 **(2)(B) will reduce the designated contribution to the extent**
- 24 **that the increased amount is not included with the return.**
- 25 **(g) The department shall interpret a designation on a return**
- 26 **under subsection (a), (b), or (c) that is illegible or otherwise not**
- 27 **reasonably discernible to the department as if the designation had**
- 28 **not been made.**

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