

REFERENCE TITLE: military family relief fund

State of Arizona
Senate
Forty-eighth Legislature
First Regular Session
2007

SB 1225

Introduced by
Senators Arzberger, Aguirre, Garcia, O'Halleran, Rios; Representatives
Alvarez, Brown, Burns J, Lopez; Senators Aboud, Bee, Soltero;
Representatives Mason, McClure, Nelson, Rios P

AN ACT

AMENDING TITLE 41, CHAPTER 3, ARTICLE 7, ARIZONA REVISED STATUTES, BY ADDING SECTION 41-608.04; AMENDING SECTION 43-222, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1086; MAKING AN APPROPRIATION; RELATING TO VETERANS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 41, chapter 3, article 7, Arizona Revised Statutes,
3 is amended by adding section 41-608.04, to read:

4 41-608.04. Military widows, widowers and families of wounded
5 soldiers relief fund; advisory committee

6 A. THE MILITARY WIDOWS, WIDOWERS AND FAMILIES OF WOUNDED SOLDIERS
7 RELIEF FUND IS ESTABLISHED. THE FUND CONSISTS OF PRIVATE DONATIONS, GRANTS,
8 BEQUESTS AND ANY OTHER MONIES RECEIVED FOR THAT PURPOSE. THE DEPARTMENT
9 SHALL ADMINISTER THE FUND. ON NOTICE FROM THE DIRECTOR, THE STATE TREASURER
10 SHALL INVEST AND DIVEST MONIES IN THE FUND AS PROVIDED BY SECTION 35-313, AND
11 MONIES EARNED FROM INVESTMENT SHALL BE CREDITED TO THE FUND. THE MONIES IN
12 THE FUND ARE CONTINUOUSLY APPROPRIATED TO THE DEPARTMENT SOLELY FOR THE
13 PURPOSES DESCRIBED IN THIS SECTION.

14 B. THE MILITARY WIDOWS, WIDOWERS AND FAMILIES OF WOUNDED SOLDIERS
15 ADVISORY COMMITTEE IS ESTABLISHED TO DETERMINE APPROPRIATE USES OF THE MONIES
16 IN THE FUND AS PROVIDED BY THIS SECTION. THE ADVISORY COMMITTEE CONSISTS OF
17 THE DIRECTOR OR THE DIRECTOR'S DESIGNEE AND TWELVE ADDITIONAL MEMBERS
18 INCLUDING WIDOWS AND WIDOWERS OF DECEASED VETERANS, MILITARY RETIREES,
19 WOUNDED AND DISABLED VETERANS, MEMBERS OF WOUNDED AND DISABLED VETERANS'
20 FAMILIES AND ARIZONA ARMY AND AIR NATIONAL GUARD UNIT COMMANDERS. EXCEPT FOR
21 THE DIRECTOR, THE GOVERNOR SHALL APPOINT THE MEMBERS BASED ON RECOMMENDATIONS
22 BY THE DIRECTOR AND BY ARIZONA NATIONAL GUARD COMMANDERS AND COMMANDERS OF
23 MILITARY BASES IN THIS STATE. APPOINTED MEMBERS SERVE AT THE PLEASURE OF THE
24 GOVERNOR.

25 C. THE ADVISORY COMMITTEE SHALL:

- 26 1. ESTABLISH CRITERIA FOR THE USE OF MONIES IN THE FUND.
- 27 2. ESTABLISH AND REVISE THE APPLICATION PROCESS AS NECESSARY.
- 28 3. REVIEW AND EVALUATE APPLICATIONS.
- 29 4. MAKE OTHER RECOMMENDATIONS AS NECESSARY.

30 D. THE MONIES IN THE FUND SHALL BE USED TO PROVIDE FINANCIAL
31 ASSISTANCE TO FAMILY MEMBERS OF DECEASED OR WOUNDED VETERANS WHO WERE
32 DEPLOYED FROM A MILITARY BASE IN THIS STATE OR WHO WERE MEMBERS OF THE
33 ARIZONA ARMY OR AIR NATIONAL GUARD. THE ASSISTANCE TO FAMILY MEMBERS SHALL
34 BE BASED ON FINANCIAL NEED. ELIGIBLE ASSISTANCE IS AS FOLLOWS:

35 1. WIDOWS AND WIDOWERS MAY APPLY FOR A STIPEND FOR LIVING EXPENSES FOR
36 UP TO SIX MONTHS. FOR THE PURPOSES OF THE STIPEND, QUALIFYING LIVING
37 EXPENSES ARE RESIDENTIAL MORTGAGE, RENT AND UTILITY PAYMENTS AND OTHER BASIC
38 LIVING EXPENSES.

39 2. A SPOUSE OR CHILD OF A VETERAN WHO WAS WOUNDED IN ACTION MAY APPLY
40 FOR PAYMENT OF COSTS OF TEMPORARY RESIDENCE NEAR A MILITARY HOSPITAL OR
41 REHABILITATION CENTER WHERE THE VETERAN IS BEING TREATED, INCLUDING TRAVEL
42 AND HOUSING EXPENSES.

43 E. THE DIRECTOR MAY ALLOCATE UP TO FIVE PER CENT OF THE FUND BALANCE
44 AT THE BEGINNING OF THE FISCAL YEAR FOR ADMINISTERING THE FUND AND THE
45 FINANCIAL ASSISTANCE PROGRAM UNDER THIS SECTION.

1 F. THE DIRECTOR SHALL PROVIDE FOR AN AUDIT OF THE FUND BY AN
2 INDEPENDENT CERTIFIED PUBLIC ACCOUNTANT WITHIN FOUR MONTHS AFTER THE END OF
3 EACH FISCAL YEAR. THE DIRECTOR SHALL PROMPTLY SUBMIT A CERTIFIED COPY OF THE
4 AUDIT TO THE AUDITOR GENERAL. THE AUDITOR GENERAL MAY MAKE SUCH FURTHER
5 AUDITS AND EXAMINATIONS AS NECESSARY AND MAY TAKE APPROPRIATE ACTION RELATING
6 TO THE AUDIT OR EXAMINATION PURSUANT TO CHAPTER 7, ARTICLE 10.1 OF THIS
7 TITLE. IF THE AUDITOR GENERAL TAKES NO FURTHER ACTION WITHIN THIRTY DAYS
8 AFTER THE AUDIT IS FILED, THE AUDIT IS CONSIDERED TO BE SUFFICIENT. THE
9 DIRECTOR SHALL PAY THE COSTS OF THE CERTIFIED PUBLIC ACCOUNTANT AND THE
10 AUDITOR GENERAL FROM THE ADMINISTRATION ALLOCATION UNDER SUBSECTION E OF THIS
11 SECTION.

12 Sec. 2. Section 43-222, Arizona Revised Statutes, is amended to read:
13 43-222. Income tax credit review schedule

14 Each year the joint legislative income tax credit review committee
15 shall review the following income tax credits:

16 1. In 2006, sections 43-1073, 43-1089, 43-1089.01, 43-1089.02,
17 43-1090, 43-1176 and 43-1181.

18 2. In 2007, sections 43-1077, 43-1078, 43-1079, 43-1080, 43-1165,
19 43-1166, 43-1167 and 43-1169.

20 3. In 2008, sections 43-1074.01, 43-1081, 43-1168, 43-1170 and
21 43-1178.

22 4. In 2009, sections 43-1076, 43-1081.01, 43-1084, 43-1162 and
23 43-1170.01.

24 5. In 2010, sections 43-1075, 43-1079.01, 43-1087, 43-1088,
25 43-1090.01, 43-1163, 43-1167.01, 43-1175 and 43-1182.

26 6. In 2011, sections 43-1074.02, 43-1083, 43-1085, ~~and~~ 43-1086,
27 43-1164 and 43-1183.

28 Sec. 3. Title 43, chapter 10, article 5, Arizona Revised Statutes, is
29 amended by adding section 43-1086, to read:

30 43-1086. Credit for donation to the military widows, widowers
31 and families of wounded soldiers relief fund

32 FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2006, A CREDIT
33 IS ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR CASH CONTRIBUTIONS
34 MADE BY A TAXPAYER DURING THE TAXABLE YEAR TO THE MILITARY WIDOWS, WIDOWERS
35 AND FAMILIES OF WOUNDED SOLDIERS RELIEF FUND ESTABLISHED BY SECTION
36 41-608.04. THE AMOUNT OF THE CREDIT IS THE LOWEST OF THE FOLLOWING, AS
37 APPLICABLE:

38 1. THE TOTAL AMOUNT OF CONTRIBUTIONS TO THE FUND BY THE TAXPAYER
39 DURING THE TAXABLE YEAR.

40 2. TWO HUNDRED DOLLARS FOR A SINGLE INDIVIDUAL OR A HEAD OF HOUSEHOLD.

41 3. FOUR HUNDRED DOLLARS FOR A MARRIED COUPLE FILING A JOINT RETURN.

42 4. THE TAXPAYER'S TAX LIABILITY FOR THE TAXABLE YEAR AFTER APPLYING
43 ALL ALLOWABLE TAX CREDITS UNDER THIS ARTICLE.

1 Sec. 4. Appropriation: military widows, widowers and families
2 of wounded soldiers relief fund: exemption

3 A. The sum of \$500,000 is appropriated from the state general fund in
4 fiscal year 2007-2008 to the military widows, widowers and families of
5 wounded soldiers relief fund established by, and for the purposes described
6 in section 41-608.04, Arizona Revised Statutes, as added by this act.

7 B. The appropriation made in subsection A of this section is exempt
8 from the provisions of section 35-190, Arizona Revised Statutes, relating to
9 lapsing of appropriations.

10 Sec. 5. Purpose

11 Pursuant to section 43-223, Arizona Revised Statutes, the purpose of
12 the income tax credit for contributions to the military widows, widowers and
13 families of wounded soldiers relief fund under section 43-1086, Arizona
14 Revised Statutes, as added by this act, is to encourage contributions for the
15 compassionate relief of military widows, widowers and families of wounded
16 soldiers in this state.

17 Sec. 6. Retroactivity

18 Section 43-1086, Arizona Revised Statutes, as added by this act,
19 applies retroactively to taxable years beginning from and after December 31,
20 2006.