

REFERENCE TITLE: income tax refund check-off; autism

State of Arizona
Senate
Forty-eighth Legislature
Second Regular Session
2008

SB 1485

Introduced by

Senator Aguirre; Representatives Lujan, Pancrazi; Senators Arzberger,
Burton Cahill, Garcia, McCune Davis; Representatives Alvarez, Bradley,
Gallardo, McGuire, Rios P, Schapira

AN ACT

AMENDING TITLE 36, CHAPTER 5.1, ARTICLE 1, ARIZONA REVISED STATUTES, BY
ADDING SECTION 36-575; AMENDING TITLE 43, CHAPTER 6, ARTICLE 1, ARIZONA
REVISED STATUTES, BY ADDING SECTION 43-621; RELATING TO INDIVIDUAL INCOME TAX
REFUNDS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Title 36, chapter 5.1, article 1, Arizona Revised Statutes,
3 is amended by adding section 36-575, to read:

4 36-575. Autism research fund; exemption

5 A. THE AUTISM RESEARCH FUND IS ESTABLISHED CONSISTING OF MONIES
6 RECEIVED PURSUANT TO SECTION 43-621.

7 B. SUBJECT TO LEGISLATIVE APPROPRIATION, THE DIRECTOR SHALL SPEND
8 MONIES IN THE FUND FOR THE PURPOSES OF AUTISM RESEARCH SERVICES.

9 C. THE DIRECTOR SHALL ADMINISTER THE FUND. ON NOTICE FROM THE
10 DIRECTOR, THE STATE TREASURER SHALL INVEST AND DIVEST MONIES IN THE FUND AS
11 PROVIDED BY SECTION 35-313, AND MONIES EARNED FROM INVESTMENT SHALL BE
12 CREDITED TO THE FUND. MONIES IN THE FUND ARE EXEMPT FROM THE PROVISIONS OF
13 SECTION 35-190 RELATING TO LAPSING OF APPROPRIATIONS.

14 Sec. 2. Title 43, chapter 6, article 1, Arizona Revised Statutes, is
15 amended by adding section 43-621, to read:

16 43-621. Contribution to autism research fund

17 A. THE DEPARTMENT SHALL PROVIDE A SPACE ON THE INDIVIDUAL INCOME TAX
18 RETURN FORM IN WHICH THE TAXPAYER MAY DESIGNATE AN AMOUNT OF THE TAXPAYER'S
19 REFUND AS A VOLUNTARY CONTRIBUTION TO THE AUTISM RESEARCH FUND ESTABLISHED BY
20 SECTION 36-575.

21 B. AFTER SUBTRACTING ANY SETOFF FOR DEBTS PURSUANT TO SECTION 42-1122,
22 THE DEPARTMENT OF REVENUE SHALL SUBTRACT THE DESIGNATED AMOUNT FROM THE
23 REFUND DUE THE TAXPAYER AND TRANSFER IT TO THE DEPARTMENT OF ECONOMIC
24 SECURITY FOR DEPOSIT IN THE AUTISM RESEARCH FUND. THE DEPARTMENT OF REVENUE
25 SHALL DETERMINE THE INITIAL ADMINISTRATIVE COST OF THIS SECTION AND REPORT
26 THE AMOUNT TO THE DEPARTMENT OF ECONOMIC SECURITY. THE DEPARTMENT OF
27 ECONOMIC SECURITY SHALL TRANSFER THAT AMOUNT TO THE STATE GENERAL FUND.

28 C. THE TAXPAYER MAY ALSO DONATE ANY AMOUNT TO THE AUTISM RESEARCH
29 FUND, IN LIEU OF OR IN ADDITION TO THE DESIGNATED PORTION OF THE TAX REFUND,
30 BY AN APPROPRIATE INDICATION ON THE RETURN AND BY INCLUDING THAT AMOUNT WITH
31 THE RETURN.