

SENATE BILL NO. 563
INTRODUCED BY J. ELLIOTT

A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A VOLUNTARY INDIVIDUAL INCOME TAX CHECKOFF PROGRAM TO PROVIDE FUNDING TO SPECIAL OLYMPICS MONTANA; PROVIDING THAT CONTRIBUTIONS FROM INDIVIDUAL INCOME TAX RETURNS ARE DEPOSITED IN A SUSPENSE ACCOUNT; REQUIRING THE DEPARTMENT OF REVENUE TO TRANSFER MONEY IN THE ACCOUNT TO SPECIAL OLYMPICS MONTANA ONCE EACH YEAR; PROVIDING THAT THE MONEY MUST BE USED FOR SPECIFIC PURPOSES; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE AND A RETROACTIVE APPLICABILITY DATE."

WHEREAS, the Special Olympics Montana program provides developmentally disabled children and adults with a unique opportunity to build confidence and social skills through athletic competition; and

WHEREAS, the Montana Legislature recognizes that Special Olympics Montana benefits all Montanans by helping developmentally disabled children and adults successfully integrate into society and become useful and productive citizens; and

WHEREAS, the Montana Legislature believes that citizens of Montana would be willing to provide donations to the Special Olympics Montana program through a voluntary checkoff.

THEREFORE, the Montana Legislature enacts a voluntary individual income tax return checkoff program to provide funding for Special Olympics Montana.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

NEW SECTION. **Section 1. Voluntary checkoff for special olympics -- distribution of money to special olympics Montana -- use of money.** (1) Each individual taxpayer who is required to file an income tax return under Title 15, chapter 30, may contribute to special olympics Montana by marking a box on the state income tax return.

(2) The department shall include on each Montana state individual income tax return form a clear and conspicuous provision by which the taxpayer may indicate a contribution to the special olympics Montana program. The contribution may be made from the amount to be refunded to the taxpayer or, if no refund is due, must be in addition to the amount of tax required to be paid. The provision must be in substantially the following

form:

Check the blank if you wish to contribute ___ \$1 of your tax refund, or add the amount to your tax payment, to fund the special olympics Montana program. If a joint return, check the blank if your spouse wishes to designate ___ \$1 for the same purpose.

(3) Money received under this section must be deposited in a suspense account after the department has deducted the amount necessary for the department to administer this section in the manner provided in 15-30-153. Money in the suspense account is distributed as provided in subsection (4).

(4) At the end of each fiscal year, the department shall transfer any money in the account to special olympics Montana.

(5) Special olympics Montana shall use the money received under subsection (4) only for transportation, equipment, and uniforms for participants in the special olympics Montana program.

NEW SECTION. **Section 2. Codification instruction.** [Section 1] is intended to be codified as an integral part of Title 15, chapter 30, part 1, and the provisions of Title 15, chapter 30, part 1, apply to [section 1].

NEW SECTION. **Section 3. Effective date.** [This act] is effective on passage and approval.

NEW SECTION. **Section 4. Retroactive applicability.** [This act] applies retroactively, within the meaning of 1-2-109, to tax years beginning after December 31, 2006.

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