

CHAPTER 62**(SB 204)**

AN ACT relating to income tax checkoff programs and making an appropriation therefor.

Be it enacted by the General Assembly of the Commonwealth of Kentucky:

➔SECTION 1. A NEW SECTION OF KRS CHAPTER 141 IS CREATED TO READ AS FOLLOWS:

- (1) *Effective for taxable years beginning on or after January 1, 2019, any taxpayer required to file a return under KRS 141.180 who is entitled to an income tax refund and who desires to contribute to the Kentucky CASA network fund created by Section 2 of this Act may designate an amount, not to exceed the amount of the refund, to be paid to the fund. A designation made under this section shall not affect the income tax liability of the taxpayer, but it shall reduce the income tax refund by the amount designated.*
- (2) *The tax refund designation authorized by this section shall be printed on the face of the Kentucky individual income tax form.*
- (3) *The instructions accompanying the individual income tax return shall include a description of the Kentucky CASA network fund and the purposes for which the funds from the income tax checkoff may be used.*
- (4) *The department shall, by July 1, 2020, and by July 1 of each year thereafter, transfer the funds designated by taxpayers under this section to the Kentucky CASA network fund created by Section 2 of this Act.*

➔SECTION 2. A NEW SECTION OF KRS CHAPTER 620 IS CREATED TO READ AS FOLLOWS:

- (1) *The Kentucky CASA network fund is hereby created as a separate trust fund. The fund shall be administered by the Justice and Public Safety Cabinet.*
- (2) *The fund shall receive amounts collected from the income tax checkoff established in Section 1 of this Act, and any other proceeds from grants, contributions, appropriations, or other moneys made available for the purposes of the fund. Moneys in the fund shall be used to support CASA programs in Kentucky.*
- (3) *Notwithstanding KRS 45.229, fund amounts not expended at the close of a fiscal year shall not lapse but shall be carried forward to the next fiscal year.*
- (4) *Any interest earned on moneys in the fund shall become a part of the trust fund and shall not lapse.*
- (5) *Moneys in the fund are appropriated for the purposes set forth in this section and shall not be appropriated or transferred by the General Assembly for any other purposes.*

Signed by Governor April 2, 2018.