

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

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

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

6 *(1) Effective for taxable years beginning on or after January 1, 2019, any taxpayer*
7 *required to file a return under KRS 141.180 who is entitled to an income tax*
8 *refund and who desires to contribute to the Kentucky CASA network fund created*
9 *by Section 2 of this Act may designate an amount, not to exceed the amount of*
10 *the refund, to be paid to the fund. A designation made under this section shall not*
11 *affect the income tax liability of the taxpayer, but it shall reduce the income tax*
12 *refund by the amount designated.*

13 *(2) The tax refund designation authorized by this section shall be printed on the face*
14 *of the Kentucky individual income tax form.*

15 *(3) The instructions accompanying the individual income tax return shall include a*
16 *description of the Kentucky CASA network fund and the purposes for which the*
17 *funds from the income tax checkoff may be used.*

18 *(4) The department shall, by July 1, 2020, and by July 1 of each year thereafter,*
19 *transfer the funds designated by taxpayers under this section to the Kentucky*
20 *CASA network fund created by Section 2 of this Act.*

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

23 *(1) The Kentucky CASA network fund is hereby created as a separate trust fund. The*
24 *fund shall be administered by the Justice and Public Safety Cabinet.*

25 *(2) The fund shall receive amounts collected from the income tax checkoff*
26 *established in Section 1 of this Act, and any other proceeds from grants,*
27 *contributions, appropriations, or other moneys made available for the purposes of*

- 1 the fund. Moneys in the fund shall be used to support CASA programs in
2 Kentucky.
- 3 (3) Notwithstanding KRS 45.229, fund amounts not expended at the close of a fiscal
4 year shall not lapse but shall be carried forward to the next fiscal year.
- 5 (4) Any interest earned on moneys in the fund shall become a part of the trust fund
6 and shall not lapse.
- 7 (5) Moneys in the fund are appropriated for the purposes set forth in this section and
8 shall not be appropriated or transferred by the General Assembly for any other
9 purposes.