

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 YMCA Youth Assembly*  
9 *program may designate an amount, not to exceed the amount of the refund, to be*  
10 *paid to the Kentucky YMCA Youth Association. A designation made under this*  
11 *section shall not affect the income tax liability of the taxpayer, but it shall reduce*  
12 *the income tax 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 YMCA Youth Assembly and the purposes for which*  
17 *the 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 *YMCA Youth Association.*
- 21 *(5) The funds transferred to the Kentucky YMCA Youth Association under*  
22 *subsection (4) of this section shall be used exclusively in support of the Kentucky*  
23 *YMCA Youth Assembly program.*