

1 AN ACT relating to designating income tax refunds to the animal control and care
2 fund.

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, 2026, 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 animal control and care fund created
9 in KRS 258.119 may designate an amount, not to exceed the amount of the
10 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 or an accompanying schedule.

15 (3) The instructions accompanying the individual income tax return shall include a
16 description of the animal control and care 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, 2027, and by July 1 of each year thereafter,
19 transfer the funds designated by taxpayers under this section to the animal
20 control and care fund created in KRS 258.119.