

141.071 Definition -- Right to designate portion of tax to political party.

- (1) The term "political party" shall, for the purposes of this section and KRS 141.072 and 141.073, mean those parties who met the requirements of KRS 118.015 on January 1 of the taxable year.
- (2) Every individual whose income tax liability for the taxable year is as great or greater than amounts permitted to be designated under this section, may designate that the tax paid or portion thereof be paid, as provided under this section and KRS 141.072, to a political party. Amounts of individual tax liability permitted to be so designated are as follows: for the 1982 taxable year, one dollar and fifty cents (\$1.50); for the 1983 taxable year, one dollar and seventy-five cents (\$1.75); and for the 1984 taxable year and for every year thereafter, two dollars (\$2). In the case of a joint return, each spouse shall, for the purposes of this section, be considered to have an equal tax liability and may each designate amounts as provided in this section, provided that the joint tax liability is at least as great as amounts jointly so designated. Such designation shall not increase or decrease the income tax liability of any taxpayer nor shall it reduce the overpayment of any taxpayer.

Effective: January 1, 1983

History: Amended 1982 Ky. Acts ch. 167, sec. 1, effective January 1, 1983. -- Created 1976 Ky. Acts ch. 264, secs. 1 and 2.