

**141.440 Designation of income tax refund to child victims' trust fund.**

- (1) Effective for the tax year beginning January 1, 1984, and until the State Treasurer certifies that the assets in the child victims' trust fund exceed twenty million dollars (\$20,000,000), any individual, or individuals in the case of joint return, who is entitled to a tax refund sufficient to make a designation under this section may designate that two dollars (\$2) or four dollars (\$4) or any amount of the refund be credited to the child victims' trust fund.
- (2) The tax designation authorized in this section shall be clearly and unambiguously printed on the first page of the state individual income tax return.
- (3) The proceeds derived from the tax designation shall be credited to the child victims' trust fund to be allocated and distributed as provided in KRS 15.900 to 15.940.

**Effective:** July 15, 1986

**History:** Amended 1986 Ky. Acts ch. 439, sec. 3, effective July 15, 1986. -- Created 1984 Ky. Acts ch. 382, sec. 14, effective July 13, 1984.