

141.446 Designation of income tax refund to breast cancer research and education trust fund.

- (1) Effective for taxable years beginning January 1, 2005, any taxpayer required to file a return under KRS 141.180 who is entitled to an income tax refund and who desires to contribute to the breast cancer research and education trust fund created under KRS 211.580 may designate an amount, not to exceed the amount of the refund, to be paid to the fund. A designation made under this section shall not affect the income tax liability of the taxpayer, but it shall reduce the income tax refund by the amount designated.
- (2) The tax refund designation authorized by this section shall be printed on the face of the Kentucky individual income tax form.
- (3) The instructions accompanying the individual income tax return shall include a description of the breast cancer research and education trust fund and the purposes for which the funds from the income tax checkoff may be used.
- (4) The commissioner of the Department of Revenue shall, by July 1, 2006, and by July 1 of each year thereafter, transfer the funds designated by taxpayers under this section to the breast cancer research and education trust fund created by KRS 211.580.

Effective: June 20, 2005

History: Created 2005 Ky. Acts ch. 27, sec. 1, effective June 20, 2005.

Legislative Research Commission Note (6/20/2005). 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.