

141.455 Designation of income tax refund to nongame species protection and natural areas acquisition programs.

Each taxpayer required to file a return pursuant to KRS 141.180 who is entitled to an income tax refund and who desires to contribute to the nongame species protection and natural areas acquisition programs of the Commonwealth may designate as provided in this section an amount, not to exceed the amount of the refund, to be paid to such programs. In the case of a joint return, each spouse may also designate that a portion of the refund shall be paid to said programs. Such designation shall not increase or decrease the income tax liability of any taxpayer, but it shall reduce the income tax refund of such taxpayer or spouse by the amount or amounts designated.

Effective: July 15, 1994

History: Amended 1994 Ky. Acts ch. 72, sec. 1, effective July 15, 1994. -- Created 1980 Ky. Acts ch. 121, sec. 2, effective July 15, 1980.