

141.448 Designation of income tax refund to farms to food banks trust fund.

- (1) Effective for taxable years beginning on or after January 1, 2013, 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 farms to food banks trust fund created under KRS 247.985 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 farms to food banks 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, 2014, and by July 1 of each year thereafter, transfer the funds designated by taxpayers under this section to the farms to food banks trust fund created by KRS 247.985.

Effective: July 12, 2012

History: Created 2012 Ky. Acts ch. 159, sec. 1, effective July 12, 2012.

Legislative Research Commission Note (7/12/2012). 2005 Ky. Acts ch. 85, sec. 701, instructs the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in the Act, as it confirms the reorganization of the Finance and Administration Cabinet. A reference to the "secretary of the Revenue Cabinet" that appeared in 2012 Ky. Acts ch. 159, sec. 1, has been changed during codification to read, "commissioner of the Department of Revenue."