

**141.441 Designation of income tax refund to local history trust fund.**

- (1) Effective for taxable years beginning January 1, 2015, 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 local history trust fund created under KRS 171.325 may designate an amount, not to exceed the amount of the refund, to be paid to the trust 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 instructions accompanying the individual income tax return shall include a description of the local history trust fund and the purposes for which the funds from the income tax checkoff may be used.
- (3) The commissioner shall, by July 1, 2016, and by July 1 of each year thereafter, transfer the funds designated by taxpayers under this section to the local history trust fund created by KRS 171.325.

**Effective:** July 15, 2014

**History:** Created 2014 Ky. Acts ch. 102, sec. 15, effective July 15, 2014.