

**141.445 Designation of income tax refund to pediatric cancer research trust fund.**

- (1) Effective for taxable years beginning on or after January 1, 2016, 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 pediatric cancer research trust fund created under KRS 211.595 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 pediatric cancer research trust fund and the purposes for which the funds from the income tax checkoff may be used.
- (4) The commissioner of the department shall, by July 1, 2017, and by July 1 of each year thereafter, transfer the funds designated by taxpayers under this section to the pediatric cancer research trust fund created by KRS 211.595.

**Effective:** June 24, 2015

**History:** Created 2015 Ky. Acts ch. 96, sec. 2, effective June 24, 2015; and ch. 108, sec. 1, effective June 24, 2015.

**Legislative Research Commission Note** (6/24[2015]). This statute was created with identical text in 2015 Ky. Acts chs. 96 and 108, which were companion bills. These Acts have been codified together.