

141.447 Designation of income tax refund to rape crisis center 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 rape crisis center trust fund created by KRS 211.603, 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. The instructions accompanying the individual income tax return shall include a description of the rape crisis center trust fund and the purposes for which the funds may be used.
- (3) The department shall, by July 1, 2017, and annually thereafter, transfer the funds designated by taxpayers under this section to the rape crisis center trust fund created by KRS 211.603.

Effective: June 24, 2015

History: Created 2015 Ky. Acts ch. 108, sec. 5, effective June 24, 2015.