

# HOUSE BILL No. 1641

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-8.1-9-4; IC 10-17-12.

**Synopsis:** Military family relief fund. Extends eligibility for grants from the military family relief fund (fund) to active duty members of the armed forces. Provides for grants from the fund for child care assistance. Provides that a taxpayer may designate on a state income tax return for the benefit of the fund: (1) all or part of a state income tax refund; or (2) a contribution.

**Effective:** July 1, 2007; January 1, 2008.

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**Dermody, Walorski**

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January 23, 2007, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 115th General Assembly (2007)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2006 Regular Session of the General Assembly.

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## HOUSE BILL No. 1641



A BILL FOR AN ACT to amend the Indiana Code concerning public safety.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-8.1-9-4 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JANUARY 1, 2008]: Sec. 4. (a) Every  
 3 individual (other than a nonresident) who files an individual income  
 4 tax return and who is entitled to a refund from the ~~Indiana~~ department  
 5 of **state** revenue because of the overpayment of income tax for a  
 6 taxable year may designate on ~~his~~ **the individual's** annual state income  
 7 tax return that either a specific amount or all of the refund to which ~~he~~  
 8 **the individual** is entitled shall be paid over to **one (1) or more of the**  
 9 ~~nongame fund. In the event that the individual designates that a certain~~  
 10 ~~amount shall be paid over to the nongame fund and funds described~~  
 11 **in subsection (d). If** the refund to which ~~he~~ **the individual** is entitled  
 12 is less than the **total** amount designated ~~such designation shall mean~~  
 13 ~~that to be paid over to one (1) or more of the funds described in~~  
 14 **subsection (d), all of the refund to which he the individual** is entitled  
 15 shall be paid over to the ~~nongame fund~~; **designated funds, but in an**  
 16 **amount or amounts reduced proportionately for each designated**  
 17 **fund. If an individual designates all of the refund to which the**



1 individual is entitled to be paid over to one (1) or more of the funds  
 2 described in subsection (d) without designating specific amounts,  
 3 the refund to which the individual is entitled shall be paid over to  
 4 each fund described in subsection (d) in an amount equal to the  
 5 refund divided by the number of funds described in subsection (d),  
 6 rounded to the lowest cent, with any part of the refund remaining  
 7 due to the effects of rounding to be deposited in the nongame fund.

8 (b) Every husband and wife (other than nonresidents) who file a  
 9 joint income tax return and who are entitled to a refund from the  
 10 ~~Indiana~~ department of state revenue because of the overpayment of  
 11 income tax for a taxable year may designate on their annual state  
 12 income tax return that either a specific amount or all of the refund to  
 13 which they are entitled shall be paid over to one (1) or more of the  
 14 nongame fund: In the event that the husband and wife designate that a  
 15 certain amount shall be paid over to the nongame fund and funds  
 16 described in subsection (d). If the refund to which they a husband  
 17 and wife are entitled is less than the total amount designated such  
 18 designation shall mean that to be paid over to one (1) or more of the  
 19 funds described in subsection (d), all of the refund to which they the  
 20 husband and wife are entitled shall be paid over to the nongame fund:  
 21 designated funds, but in an amount or amounts reduced  
 22 proportionately for each designated fund. If a husband and wife  
 23 designate all of the refund to which the husband and wife are  
 24 entitled to be paid over to one (1) or more of the funds described in  
 25 subsection (d) without designating specific amounts, the refund to  
 26 which the husband and wife are entitled shall be paid over to each  
 27 fund described in subsection (d) in an amount equal to the refund  
 28 divided by the number of funds described in subsection (d),  
 29 rounded to the lowest cent, with any part of the refund remaining  
 30 due to the effects of rounding to be deposited in the nongame fund.

31 (c) In addition to a designation under subsection (a) or (b), a  
 32 taxpayer who:

- 33 (1) is a resident of Indiana; and
- 34 (2) files an individual or joint income tax return;

35 may designate on the taxpayer's annual state income tax return  
 36 that the taxpayer desires to contribute to one (1) or more of the  
 37 funds described in subsection (d) by stating the amount of the  
 38 contribution, but the amount may not be less than one dollar (\$1).

39 (d) Designations under subsection (a), (b), or (c) may be directed  
 40 only to the following funds:

- 41 (1) The nongame fund.
- 42 (2) The military family relief fund.

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1           ~~(c)~~ (e) The instructions for the preparation of individual income tax  
2 returns shall contain a description of the purposes of **the following**:

3           (1) The nongame and endangered species program. ~~which is~~ **The**  
4 **description of this program shall be** written in cooperation with  
5 the department of natural resources.

6           (2) **Grants for the relief of military families disbursed from**  
7 **the military family relief fund. The description of the**  
8 **purposes of these grants shall be written in cooperation with**  
9 **the Indiana department of veterans' affairs.**

10          (f) **Individual income tax returns must include a statement that:**

11           (1) **a contribution under subsection (c) does not reduce the**  
12 **taxpayer's tax;**

13           (2) **a contribution under subsection (c) will:**

14               (A) **decrease or eliminate the refund owed to the taxpayer,**  
15 **if any;**

16               (B) **increase the amount that must accompany the return;**  
17 **or**

18               (C) **result in both of the consequences described in clauses**  
19 **(A) and (B); and**

20           (3) **the failure to include with the taxpayer's tax return all or**  
21 **part of the increased amount referred to under subdivision**  
22 **(2)(B) will reduce the designated contribution to the extent**  
23 **that the increased amount is not included with the return.**

24          (g) **The department shall interpret a designation on a return**  
25 **under subsection (a), (b), or (c) that is illegible or otherwise not**  
26 **reasonably discernible to the department as if the designation had**  
27 **not been made.**

28          SECTION 2. IC 10-17-12-1, AS ADDED BY P.L.58-2006,  
29 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
30 JULY 1, 2007]: Sec. 1. As used in this chapter, "active duty" means  
31 full-time service in:

32           (1) **the armed forces;**

33           ~~(1)~~ (2) **a reserve component of the armed forces; or**

34           ~~(2)~~ (3) **the national guard;**

35 for a period that exceeds thirty (30) consecutive days in a calendar  
36 year.

37          SECTION 3. IC 10-17-12-8, AS ADDED BY P.L.58-2006,  
38 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2007]: Sec. 8. (a) The military family relief fund is established  
40 beginning January 1, 2007, to provide assistance with food, housing,  
41 utilities, medical services, basic transportation, **child care**, and other  
42 essential family support expenses that have become difficult to afford

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1 for families of Indiana residents who are:  
2 (1) members of:  
3 (A) **the armed forces;**  
4 (~~A~~) (B) a reserve component of the armed forces; or  
5 (~~B~~) (C) the national guard; and  
6 (2) called to active duty after September 11, 2001.  
7 (b) The department shall expend the money in the fund exclusively  
8 to provide grants for assistance as described in subsection (a).  
9 (c) The director shall administer the fund.  
10 SECTION 4. [EFFECTIVE JANUARY 1, 2008] **IC 6-8.1-9-4, as**  
11 **amended by this act, applies only to returns for taxable years**  
12 **beginning after December 31, 2007.**

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