



General Assembly

February Session, 2002

Committee Bill No. 5388

LCO No. 2427

Referred to Committee on Appropriations

Introduced by:
(APP)

**AN ACT AUTHORIZING THE CONTRIBUTION OF INCOME TAX
REFUNDS TO THE ARTS.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

1 Section 1. Section 12-743 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2002*):

3 (a) Any taxpayer filing a return under this chapter may contribute
4 any part of a refund under this chapter to (1) the organ transplant
5 account established pursuant to section 17b-288, (2) the AIDS research
6 education account established pursuant to section 19a-32a, (3) the
7 endangered species, natural area preserves and watchable wildlife
8 account established pursuant to section 22a-271, (4) the breast cancer
9 research and education account established pursuant to section 19a-
10 32b, [or] (5) the safety net services account established pursuant to
11 section 17b-112f, or (6) the arts account established pursuant to section
12 2 of this act, by indicating on the tax return, in a manner provided for
13 by the Commissioner of Revenue Services pursuant to subsection (b) of
14 this section, the amount to be contributed to the account.

15 (b) The Commissioner of Revenue Services shall revise the tax

16 return form to implement the provisions of subsection (a) of this
17 section which form shall include spaces on the return in which
18 taxpayers may indicate their intention to make a contribution in
19 accordance with this section. The spaces shall include three boxes for
20 each account with suggested whole dollar amounts, with the lowest
21 suggested contribution being at least two dollars, and one additional
22 box for other whole dollar amounts. The commissioner shall include in
23 the instructions accompanying the tax return a description of the
24 purposes for which the organ transplant account, the AIDS research
25 education account, the endangered species, natural area preserves and
26 watchable wildlife account, the breast cancer research and education
27 account, [and] the safety net account and the arts account were created.

28 (c) A designated contribution of all or part of any refund shall be
29 irrevocable upon the filing of the return and shall be made in the full
30 amount designated if the refund found due the taxpayer upon the
31 initial processing of the return, and after any deductions required by
32 this chapter, is greater than or equal to the designated contribution. If
33 the refund due, as determined upon initial processing, and after any
34 deductions required by this chapter, is less than the designated
35 contribution, the contribution shall be made in the full amount of the
36 refund. The Commissioner of Revenue Services shall subtract the
37 amount of any contribution of all or part of any refund from the
38 amount of the refund initially found due the taxpayer and shall certify
39 the difference to the Secretary of the Office of Policy and Management
40 and the Treasurer for payment to the taxpayer in accordance with this
41 chapter. For the purposes of any subsequent determination of the
42 taxpayer's net tax payment, such contribution shall be considered a
43 part of the refund paid to the taxpayer.

44 (d) The Commissioner of Revenue Services, after notification of and
45 approval by the Secretary of the Office of Policy and Management,
46 may deduct and retain from the funds so collected an amount equal to
47 the costs of implementing this section, [and] sections 17b-288, 19a-32a,
48 22a-271, 19a-32b and 17b-112f and section 2 of this act, [but] not to

49 exceed seven and one-half per cent of the funds contributed in any
50 fiscal year. [and in] In no event shall such amount exceed the total cost
51 of implementation of said sections.

52 Sec. 2. (NEW) (*Effective July 1, 2002*) (a) There is established an arts
53 account which shall be a separate, nonlapsing account within the
54 General Fund. Funds in the account shall be used by the State
55 Commission on the Arts to provide financial assistance for artistic and
56 cultural programs and activities pursuant to subdivision (2) of section
57 10-370 of the general statutes. Any moneys collected under the
58 contribution system established under section 12-743 of the general
59 statutes, as amended by this act, shall be deposited by the
60 Commissioner of Revenue Services into the account. The account may
61 also receive moneys from public and private sources or from the
62 federal government. No funds in the account may be used for the
63 promotion of the contribution system or the account.

64 (b) The State Commission on the Arts shall adopt regulations, in
65 accordance with the provisions of chapter 54 of the general statutes, to
66 provide for the distribution of funds in the account.

This act shall take effect as follows:	
Section 1	<i>July 1, 2002</i>
Sec. 2	<i>July 1, 2002</i>

APP *Joint Favorable*