



General Assembly

Amendment

February Session, 2002

LCO No. 3644

SB0061103644SR0

Offered by:

SEN. DELUCA, 32nd Dist.
SEN. ANISKOVICH, 12th Dist.
SEN. SMITH, 14th Dist.
SEN. MCKINNEY, 28th Dist.
SEN. RORABACK, 30th Dist.

To: Subst. Senate Bill No. 611

File No. 527

Cal. No. 338

"AN ACT CONCERNING A TAX AMNESTY PROGRAM, A HOUSING TAX CREDIT AND RELATED HOUSING PROVISIONS, THE CORPORATION BUSINESS TAX AND THE ESTATE TAX."

1 After the last section, insert the following:

2 "Sec. 11. Section 12-743 of the general statutes is repealed and the
3 following is substituted in lieu thereof (*Effective July 1, 2002, and*
4 *applicable to taxable years commencing on or after January 1, 2002*):

5 (a) Any taxpayer filing a return under this chapter may contribute
6 any amount, in addition to the tax due, to the General Fund, by
7 indicating on the tax return, in a manner provided for by the
8 Commissioner of Revenue Services pursuant to subsection (c) of this
9 section, the amount to be contributed to the fund and enclosing a
10 check for such amount.

11 [(a)] (b) Any taxpayer filing a return under this chapter may
12 contribute any part of a refund under this chapter to (1) the organ
13 transplant account established pursuant to section 17b-288, (2) the
14 AIDS research education account established pursuant to section 19a-
15 32a, (3) the endangered species, natural area preserves and watchable
16 wildlife account established pursuant to section 22a-271, (4) the breast
17 cancer research and education account established pursuant to section
18 19a-32b, [or] (5) the safety net services account established pursuant to
19 section 17b-112f, or (6) the General Fund, by indicating on the tax
20 return, in a manner provided for by the Commissioner of Revenue
21 Services pursuant to subsection [(b)] (c) of this section, the amount to
22 be contributed to the account.

23 [(b)] (c) The Commissioner of Revenue Services shall revise the tax
24 return form to implement the provisions of [subsection (a)] subsections
25 (a) and (b) of this section which form shall include spaces on the return
26 in which taxpayers may indicate their intention to make a contribution
27 in accordance with this section. The spaces shall include three boxes
28 for each account with suggested whole dollar amounts, with the
29 lowest suggested contribution being at least two dollars, and one
30 additional box for other whole dollar amounts. The commissioner shall
31 include in the instructions accompanying the tax return a description
32 of the purposes for which the organ transplant account, the AIDS
33 research education account, the endangered species, natural area
34 preserves and watchable wildlife account, the breast cancer research
35 and education account and the safety net account were created and a
36 statement to the effect that a contribution to the General Fund may be
37 used to defray any expense of government.

38 [(c)] (d) A designated contribution of all or part of any refund, or a
39 contribution made pursuant to subsection (a) of this section, shall be
40 irrevocable upon the filing of the return and, in the case of a
41 contribution made pursuant to subsection (b) of this section, shall be
42 made in the full amount designated if the refund found due the
43 taxpayer upon the initial processing of the return, and after any
44 deductions required by this chapter, is greater than or equal to the

45 designated contribution. If the refund due, as determined upon initial
46 processing, and after any deductions required by this chapter, is less
47 than the designated contribution, the contribution shall be made in the
48 full amount of the refund. The Commissioner of Revenue Services
49 shall subtract the amount of any contribution of all or part of any
50 refund from the amount of the refund initially found due the taxpayer
51 and shall certify the difference to the Secretary of the Office of Policy
52 and Management and the Treasurer for payment to the taxpayer in
53 accordance with this chapter. For the purposes of any subsequent
54 determination of the taxpayer's net tax payment, such contribution
55 shall be considered a part of the refund paid to the taxpayer.

56 [(d)] (e) The Commissioner of Revenue Services, after notification of
57 and approval by the Secretary of the Office of Policy and Management,
58 may deduct and retain from the funds so collected an amount equal to
59 the costs of implementing this section and sections 17b-288, 19a-32a,
60 22a-27l, 19a-32b and 17b-112f but not to exceed seven and one-half per
61 cent of the funds contributed in any fiscal year and in no event shall
62 exceed the total cost of implementation of said sections."