



General Assembly

February Session, 2004

Raised Bill No. 317

LCO No. 287

* _____SB00317PS_APP030404_____*

Referred to Committee on Public Safety

Introduced by:
(PS)

AN ACT ESTABLISHING THE CONNECTICUT NATIONAL GUARD RELIEF ACCOUNT.

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

1 Section 1. (NEW) (*Effective from passage*) (a) There is established an
2 account to be known as the "Connecticut National Guard relief
3 account" which shall be a separate, nonlapsing account within the
4 General Fund. Any moneys collected under the contribution system
5 established under section 12-743 of the general statutes, as amended by
6 this act, shall be deposited by the Commissioner of Revenue Services
7 into the account. The account may also receive moneys from public
8 and private sources or from the federal government. All moneys
9 deposited in the account shall be used by the Military Department or
10 by persons acting under a contract with said department to provide
11 relief services to members of the Connecticut National Guard and their
12 dependents.

13 (b) The Adjutant General shall adopt regulations, in accordance
14 with the provisions of chapter 54 of the general statutes, to provide for
15 distribution of funds available pursuant to this section and section 12-
16 743 of the general statutes, as amended by this act.

17 Sec. 2. Section 27-128 of the general statutes is repealed and the
18 following is substituted in lieu thereof (*Effective from passage*):

19 The Governor is authorized to transfer, from time to time, as may be
20 found expedient, funds existing in the Soldiers, Sailors and Marines'
21 Fund, [and] funds of the Veterans' Home and Hospital and funds in
22 the Connecticut National Guard relief account established pursuant to
23 section 1 of this act, from one of said funds to the other of said funds.

24 Sec. 3. Section 12-743 of the general statutes is repealed and the
25 following is substituted in lieu thereof (*Effective from passage*):

26 (a) Any taxpayer filing a return under this chapter may contribute
27 any part of a refund under this chapter to (1) the organ transplant
28 account established pursuant to section 17b-288, (2) the AIDS research
29 education account established pursuant to section 19a-32a, (3) the
30 endangered species, natural area preserves and watchable wildlife
31 account established pursuant to section 22a-27l, (4) the breast cancer
32 research and education account established pursuant to section 19a-
33 32b, [or] (5) the safety net services account established pursuant to
34 section 17b-112f, or (6) the Connecticut National Guard relief account
35 established pursuant to section 1 of this act, by indicating on the tax
36 return, in a manner provided for by the Commissioner of Revenue
37 Services pursuant to subsection (b) of this section, the amount to be
38 contributed to the account.

39 (b) The Commissioner of Revenue Services shall revise the tax
40 return form to implement the provisions of subsection (a) of this
41 section which form shall include spaces on the return in which
42 taxpayers may indicate their intention to make a contribution in
43 accordance with this section. The spaces shall include three boxes for
44 each account with suggested whole dollar amounts, with the lowest
45 suggested contribution being at least two dollars, and one additional
46 box for other whole dollar amounts. The commissioner shall include in
47 the instructions accompanying the tax return a description of the
48 purposes for which the organ transplant account, the AIDS research

49 education account, the endangered species, natural area preserves and
50 watchable wildlife account, the breast cancer research and education
51 account, [and] the safety net account and the Connecticut National
52 Guard relief account were created.

53 (c) A designated contribution of all or part of any refund shall be
54 irrevocable upon the filing of the return and shall be made in the full
55 amount designated if the refund found due the taxpayer upon the
56 initial processing of the return, and after any deductions required by
57 this chapter, is greater than or equal to the designated contribution. If
58 the refund due, as determined upon initial processing, and after any
59 deductions required by this chapter, is less than the designated
60 contribution, the contribution shall be made in the full amount of the
61 refund. The Commissioner of Revenue Services shall subtract the
62 amount of any contribution of all or part of any refund from the
63 amount of the refund initially found due the taxpayer and shall certify
64 the difference to the Secretary of the Office of Policy and Management
65 and the Treasurer for payment to the taxpayer in accordance with this
66 chapter. For the purposes of any subsequent determination of the
67 taxpayer's net tax payment, such contribution shall be considered a
68 part of the refund paid to the taxpayer.

69 (d) The Commissioner of Revenue Services, after notification of and
70 approval by the Secretary of the Office of Policy and Management,
71 may deduct and retain from the funds so collected an amount equal to
72 the costs of implementing this section and sections 17b-288, 19a-32a,
73 22a-271, 19a-32b and 17b-112f but not to exceed seven and one-half per
74 cent of the funds contributed in any fiscal year and in no event shall
75 exceed the total cost of implementation of said sections.

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>
Sec. 3	<i>from passage</i>

PS

Joint Favorable C/R

APP