



General Assembly

Amendment

February Session, 2004

LCO No. 5108

HB0516805108HDO

Offered by:

REP. STILLMAN, 38th Dist.

To: House Bill No. 5168

File No. 287

Cal. No. 205

(As Amended)

**"AN ACT AUTHORIZING MUNICIPALITIES TO ESTABLISH
PROGRAMS FOR THE PUBLIC FINANCING OF CAMPAIGNS FOR
ELECTION TO MUNICIPAL OFFICES."**

1 Strike sections 3 and 4 in their entirety and substitute the following
2 in lieu thereof:

3 "Sec. 3. (NEW) (*Effective July 1, 2004, and applicable to taxable years*
4 *commencing on or after January 1, 2004*) (a) (1) Any taxpayer filing a
5 return under chapter 229 of the general statutes for taxable years
6 commencing on or after January 1, 2004, may contribute all or part of a
7 refund under said chapter 229 to the Citizens' Election Fund
8 established in section 2 of this act, by indicating on the tax return the
9 amount to be contributed to the fund.

10 (2) Any taxpayer filing a return under chapter 229 of the general
11 statutes may contribute an additional amount to the Citizens' Election
12 Fund established in section 2 of this act, by indicating on the tax return

13 the amount to be contributed to the fund. Any contribution made
14 pursuant to this subdivision shall be in addition to the amount of tax
15 reported to be due on such return and shall be paid at the same time as
16 the tax due on such return is paid and in the manner prescribed by the
17 Commissioner of Revenue Services.

18 (b) A contribution made pursuant to this section shall be irrevocable
19 upon the filing of the return. A taxpayer making a contribution
20 pursuant to this subsection shall so indicate on the tax return in a
21 manner provided for by the Commissioner of Revenue Services
22 pursuant to subsection (c) of this section.

23 (c) A contribution of all or part of a refund shall be made in the full
24 amount indicated if the refund found due the taxpayer upon the initial
25 processing of the return, and after any deductions required by chapter
26 229 of the general statutes, is greater than or equal to the indicated
27 contribution. If the refund due, as determined upon initial processing,
28 and after any deductions required by said chapter 229, is less than the
29 indicated contribution, the contribution shall be made in the full
30 amount of the refund. The Commissioner of Revenue Services shall
31 subtract the amount of any contribution of all or part of a refund from
32 the amount of the refund initially found due the taxpayer and shall
33 certify (1) the amount of the refund initially found due the taxpayer,
34 (2) the amount of any such contribution, and (3) the amount of the
35 difference to the Secretary of the Office of Policy and Management and
36 the State Treasurer for payment to the taxpayer in accordance with
37 said chapter 229. For the purposes of any subsequent determination of
38 the taxpayer's net tax payment, such contribution shall be considered a
39 part of the refund paid to the taxpayer.

40 (d) The Commissioner of Revenue Services shall revise the income
41 tax return form to implement the provisions of subsection (a) of this
42 section. Such form shall include (1) a space on the return in which
43 taxpayers may indicate their intention to make a contribution in
44 accordance with this section, and (2) instructions for payment of any
45 contribution under subdivision (2) of subsection (a) of this section. The

46 commissioner shall include in the instructions accompanying the tax
47 return a description of the purposes for which the Citizens' Election
48 Fund was established.

49 (e) The Commissioner of Revenue Services, after notification of and
50 approval by the Secretary of the Office of Policy and Management,
51 may deduct and retain from the moneys collected under subsections
52 (a) to (d), inclusive, of this section an amount equal to the costs of
53 administering this section, but not to exceed four per cent of such
54 moneys collected in any fiscal year. The Commissioner of Revenue
55 Services shall deposit the remaining moneys collected in the Citizens'
56 Election Fund.

57 Sec. 4. (NEW) (*Effective July 1, 2004, and applicable to taxable years*
58 *commencing on or after January 1, 2004*) (a) (1) Any taxpayer filing a
59 return under chapter 208 of the general statutes for taxable years
60 commencing on or after January 1, 2004, may contribute all or part of a
61 refund under said chapter 208 to the Citizens' Election Fund
62 established in section 2 of this act, by indicating on the tax return the
63 amount to be contributed to the fund.

64 (2) Any taxpayer filing a return under chapter 208 of the general
65 statutes may contribute an additional amount to the Citizens' Election
66 Fund established in section 2 of this act, by indicating on the tax return
67 the amount to be contributed to the fund. Any contribution made
68 pursuant to this subdivision shall be in addition to the amount of tax
69 reported to be due on such return and shall be paid at the same time as
70 the tax due on such return is paid and in the manner prescribed by the
71 Commissioner of Revenue Services.

72 (b) A contribution made pursuant to this section shall be irrevocable
73 upon the filing of the return. A taxpayer making a contribution
74 pursuant to this subsection shall so indicate on the tax return in a
75 manner provided for by the Commissioner of Revenue Services
76 pursuant to subsection (c) of this section.

77 (c) A contribution of all or part of a refund shall be made in the full

78 amount indicated if the refund found due the taxpayer upon the initial
79 processing of the return, and after any deductions required by chapter
80 208 of the general statutes, is greater than or equal to the indicated
81 contribution. If the refund due, as determined upon initial processing
82 and after any deductions required by said chapter 208, is less than the
83 indicated contribution, the contribution shall be made in the full
84 amount of the refund. The Commissioner of Revenue Services shall
85 subtract the amount of any contribution of all or part of a refund from
86 the amount of the refund initially found due the taxpayer and shall
87 certify (1) the amount of the refund initially due the taxpayer, (2) the
88 amount of any such contribution, and (3) the amount of the difference
89 to the Secretary of the Office of Policy and Management and the State
90 Treasurer for payment to the taxpayer in accordance with said chapter
91 208. For the purposes of any subsequent determination of the
92 taxpayer's net tax payment, such contribution shall be considered a
93 part of the refund paid to the taxpayer.

94 (d) The Commissioner of Revenue Services shall revise the income
95 tax return form to implement the provisions of subsection (a) of this
96 section. Such form shall include (1) a space on the return in which
97 taxpayers may indicate their intention to make a contribution in
98 accordance with this section, and (2) instructions for payment of any
99 contribution under subdivision (2) of subsection (a) of this section. The
100 commissioner shall include in the instructions accompanying the tax
101 return a description of the purposes for which the Citizens' Election
102 Fund was established.

103 (e) The Commissioner of Revenue Services, after notification of and
104 approval by the Secretary of the Office of Policy and Management,
105 may deduct and retain from the moneys collected under subsections
106 (a) to (d), inclusive, of this section an amount equal to the costs of
107 administering this section, but not to exceed four per cent of such
108 moneys collected in any fiscal year. The Commissioner of Revenue
109 Services shall deposit the remaining moneys collected in the Citizens'
110 Election Fund."