



Substitute Senate Bill No. 378

Public Act No. 06-145

**AN ACT CONCERNING TAX CREDITS FOR DONATIONS OF
COMPUTER EQUIPMENT TO NONPUBLIC SCHOOLS.**

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

Section 1. Subsections (a) and (b) of section 10-228b of the general statutes are repealed and the following is substituted in lieu thereof (*Effective July 1, 2006, and applicable to income years commencing on or after January 1, 2006*):

(a) The Commissioner of Revenue Services shall grant a credit against any tax due under the provisions of chapter 207, 208, 209, 210, 211 or 212, for the donation to a local or regional board of education or a public or nonpublic school of new computers or used computers that are not more than two years old at the time of the donation in accordance with this section. The amount of the credit shall not exceed fifty per cent of the fair market value of the new or used computer at the time of donation as described in this section.

(b) Any business firm may apply to the Commissioner of Revenue Services for a tax credit under this section. The commissioner, in consultation with the Commissioner of Education, shall develop an application form for such credit which shall contain, but not be limited to, the following information: (1) The number of computers to be

Substitute Senate Bill No. 378

donated, (2) to whom the donation will be made, (3) when the donation will be made, (4) the fair market value of the donated computers at the time of donation, and (5) such additional information as the commissioner may prescribe. A copy of a written agreement between the business firm and the local or regional board of education or public or nonpublic school shall be submitted with the application. The agreement shall provide for the acceptance of the computers by the board of education or public or nonpublic school, an acknowledgement that the computers are in good working condition and a requirement for the business firm to install, set up and provide training to school staff on such computers.