



General Assembly

**Substitute Bill No. 378**

February Session, 2006

\* SB00378APP 042806 \*

**AN ACT CONCERNING THE DEFINITION OF "PER CAPITA INCOME"  
AND TAX CREDITS FOR DONATIONS OF COMPUTER EQUIPMENT  
TO NONPUBLIC SCHOOLS.**

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

1 Section 1. Subdivision (8) of section 10-261 of the general statutes is  
2 repealed and the following is substituted in lieu thereof (*Effective July*  
3 *1, 2008*):

4 (8) "Per capita income" for each town means [that enumerated in the  
5 most recent federal decennial census of population or that enumerated  
6 in the current population report series issued by the United States  
7 Department of Commerce, Bureau of the Census available on January  
8 first of the fiscal year two years prior to the fiscal year in which a grant  
9 is to be paid or an allocation is to be made, whichever is most recent;]  
10 the sum of the adjusted gross incomes, as defined in subdivision (19)  
11 of section 12-701 of the 2006 supplement to the general statutes, of the  
12 residents of each town for the most recent available income year as  
13 determined by the Commissioner of Revenue Services, divided by the  
14 town's total population.

15 Sec. 2. (NEW) (*Effective July 1, 2008*) The Commissioner of Revenue  
16 Services shall annually, no later than the first day of August, report the  
17 total adjusted gross income, as defined in subdivision (19) of section  
18 12-701 of the 2006 supplement to the general statutes, for each town to

19 the State Board of Education and the Commissioner of Education.

20 Sec. 3. Subsections (a) and (b) of section 10-228b of the general  
21 statutes are repealed and the following is substituted in lieu thereof  
22 (*Effective July 1, 2006, and applicable to income years commencing on or after*  
23 *January 1, 2006*):

24 (a) The Commissioner of Revenue Services shall grant a credit  
25 against any tax due under the provisions of chapter 207, 208, 209, 210,  
26 211 or 212, for the donation to a local or regional board of education or  
27 a public or nonpublic school of new computers or used computers that  
28 are not more than two years old at the time of the donation in  
29 accordance with this section. The amount of the credit shall not exceed  
30 fifty per cent of the fair market value of the new or used computer at  
31 the time of donation as described in this section.

32 (b) Any business firm may apply to the Commissioner of Revenue  
33 Services for a tax credit under this section. The commissioner, in  
34 consultation with the Commissioner of Education, shall develop an  
35 application form for such credit which shall contain, but not be limited  
36 to, the following information: (1) The number of computers to be  
37 donated, (2) to whom the donation will be made, (3) when the  
38 donation will be made, (4) the fair market value of the donated  
39 computers at the time of donation, and (5) such additional information  
40 as the commissioner may prescribe. A copy of a written agreement  
41 between the business firm and the local or regional board of education  
42 or public or nonpublic school shall be submitted with the application.  
43 The agreement shall provide for the acceptance of the computers by  
44 the board of education or public or nonpublic school, an  
45 acknowledgement that the computers are in good working condition  
46 and a requirement for the business firm to install, set up and provide  
47 training to school staff on such computers.

This act shall take effect as follows and shall amend the following sections:		
Section 1	July 1, 2008	10-261(8)

