



General Assembly

February Session, 2010

Amendment

LCO No. 4462

SB0044104462SR0

Offered by:

SEN. FASANO, 34 th Dist.	REP. NICASTRO, 79 th Dist.
SEN. MCKINNEY, 28 th Dist.	REP. LAMBERT, 118 th Dist.
SEN. MUSTO, 22 nd Dist.	REP. SAWYER, 55 th Dist.
SEN. CALIGIURI, 16 th Dist.	REP. ROWE, 123 rd Dist.
SEN. DEBICELLA, 21 st Dist.	REP. HAMZY, 78 th Dist.
SEN. KANE, 32 nd Dist.	REP. STRIPP, 135 th Dist.
SEN. MAYNARD, 18 th Dist.	REP. RIGBY, 63 rd Dist.
SEN. HARRIS, 5 th Dist.	REP. MINER, 66 th Dist.
SEN. WITKOS, 8 th Dist.	REP. NOUJAIM, 74 th Dist.
SEN. MCLACHLAN, 24 th Dist.	REP. D'AMELIO, 71 st Dist.
SEN. FRANTZ, 36 th Dist.	REP. WOOD, 141 st Dist.
SEN. CRISCO, 17 th Dist.	REP. ALBERTS, 50 th Dist.
SEN. BOUCHER, 26 th Dist.	REP. HWANG, 134 th Dist.
REP. COUTU, 47 th Dist.	REP. WILLIAMS, 68 th Dist.
REP. O'NEILL, 69 th Dist.	REP. PISCOPO, 76 th Dist.
REP. SCRIBNER, 107 th Dist.	REP. FREY, 111 th Dist.
REP. MUSHINSKY, 85 th Dist.	REP. HETHERINGTON, 125 th Dist.
REP. GIULIANO, 23 rd Dist.	REP. CAMILLO, 151 st Dist.
REP. PERILLO, 113 th Dist.	REP. CANDELORA, 86 th Dist.
REP. MILLER L., 122 nd Dist.	REP. LABRIOLA, 131 st Dist.
REP. MIOLI, 136 th Dist.	REP. HOYDICK, 120 th Dist.
REP. JOHNSTON, 51 st Dist.	REP. BERGER, 73 rd Dist.
REP. GRAZIANI, 57 th Dist.	

To: Subst. Senate Bill No. 441

File No. 539

Cal. No. 386

"AN ACT CONCERNING PARENTAL ENGAGEMENT IN SCHOOLS."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective July 1, 2010, and applicable to income years*
4 *commencing on or after January 1, 2010*) (a) There shall be allowed a
5 credit against the tax imposed on any business entity by chapter 207 or
6 229 of the general statutes in an amount determined under the
7 provisions of subsection (b) of this section with respect to donations
8 from a corporation to an eligible scholarship program.

9 (b) The amount allowed as a credit in any income year shall be
10 seventy per cent of the full amount of the donation to an eligible
11 scholarship program, or fifty thousand dollars, whichever is less. The
12 aggregate amount of all credits available in any calendar year shall not
13 exceed five hundred thousand dollars.

14 (c) For donations to qualify for a tax credit pursuant to this section,
15 they shall be made to an eligible scholarship program. To be eligible, a
16 scholarship program shall (1) be administered by an organization or
17 other legal entity that is exempt from federal income tax under
18 Section 501(c)(3) of the Internal Revenue Code of 1986, or any
19 subsequent corresponding internal revenue code of the United States,
20 as from time to time amended, (2) be established for the purpose of
21 providing funds to students to be used as tuition at a nonpublic school
22 approved by the State Board of Education, when such students enter
23 such nonpublic school in kindergarten or transfer to such nonpublic
24 school from a public school, provided such scholarship, once given,
25 may be awarded each year thereafter, (3) limit its scholarships to
26 students from families that are at or below two hundred fifty per cent
27 of the federal poverty level, (4) award scholarships in amounts of not
28 more than two thousand five hundred dollars per school year per
29 student or sixty per cent of the cost of tuition per school year per
30 student, which ever is greater, (5) limit scholarship awards to residents
31 of Danbury, New Haven, Bridgeport, Hartford, New Britain, Bristol,

32 Wallingford, Norwich, New London or Waterbury, and (6) not be a
33 related entity, as defined in section 12-218c of the general statutes, to
34 the corporation making the donation.

35 (d) The amount of credit allowed any taxpayer under this section for
36 any income year may not exceed the amount of tax due from such
37 taxpayer under chapter 207 of the general statutes with respect to such
38 income year. Any tax credit not used in the income year during which
39 the donation was made may be carried forward for the five
40 immediately succeeding income years until the full credit has been
41 allowed.

42 Sec. 502. (*Effective July 1, 2010*) The sum of five hundred thousand
43 dollars shall be transferred from Legislative Management, Other
44 Expenses, and credited to the resources of the General Fund for the
45 fiscal year ending June 30, 2011."