



General Assembly

February Session, 2014

Raised Bill No. 218

LCO No. 1357



Referred to Committee on VETERANS' AFFAIRS

Introduced by:
(VA)

AN ACT CREATING A VETERANS' PROJECTS ACCOUNT.

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

1 Section 1. Section 12-743 of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2014, and*
3 *applicable to taxable years commencing on or after January 1, 2014*):

4 (a) Any taxpayer filing a return under this chapter may contribute
5 any part of a refund under this chapter to (1) the organ transplant
6 account established pursuant to section 17b-288, (2) the AIDS research
7 education account established pursuant to section 19a-32a, (3) the
8 endangered species, natural area preserves and watchable wildlife
9 account established pursuant to section 22a-27l, (4) the breast cancer
10 research and education account established pursuant to section 19a-
11 32b, [or] (5) the safety net services account established pursuant to
12 section 17b-112f, or (6) the veterans' projects account established
13 pursuant to section 2 of this act, by indicating on the tax return, in a
14 manner provided for by the Commissioner of Revenue Services
15 pursuant to subsection (b) of this section, the amount to be contributed
16 to the account.

17 (b) The Commissioner of Revenue Services shall revise the tax
18 return form to implement the provisions of subsection (a) of this
19 section which form shall include spaces on the return in which
20 taxpayers may indicate their intention to make a contribution, in a
21 whole dollar amount, in accordance with this section. The
22 commissioner shall include in the instructions accompanying the tax
23 return a description of the purposes for which the organ transplant
24 account, the AIDS research education account, the endangered species,
25 natural area preserves and watchable wildlife account, the breast
26 cancer research and education account, [and] the safety net account
27 and the veterans' projects account were created. For purposes of
28 facilitating the registration of a taxpayer as an organ donor, the
29 commissioner shall include information in the instructions
30 accompanying the tax return that (1) indicates the manner by which a
31 taxpayer may contact an organ donor registry organization, or (2)
32 provides electronic links to appropriate organ donor registry
33 organizations for such purpose.

34 (c) A designated contribution of all or part of any refund shall be
35 irrevocable upon the filing of the return and shall be made in the full
36 amount designated if the refund found due the taxpayer upon the
37 initial processing of the return, and after any deductions required by
38 this chapter, is greater than or equal to the designated contribution. If
39 the refund due, as determined upon initial processing, and after any
40 deductions required by this chapter, is less than the designated
41 contribution, the contribution shall be made in the full amount of the
42 refund. The Commissioner of Revenue Services shall subtract the
43 amount of any contribution of all or part of any refund from the
44 amount of the refund initially found due the taxpayer and shall certify
45 the difference to the Secretary of the Office of Policy and Management
46 and the Treasurer for payment to the taxpayer in accordance with this
47 chapter. For the purposes of any subsequent determination of the
48 taxpayer's net tax payment, such contribution shall be considered a
49 part of the refund paid to the taxpayer.

50 (d) The Commissioner of Revenue Services, after notification of and
51 approval by the Secretary of the Office of Policy and Management,
52 may deduct and retain from the funds so collected an amount equal to
53 the costs of implementing this section and sections 17b-288, 19a-32a,
54 22a-27l, 19a-32b, [and] 17b-112f and section 2 of this act, but not to
55 exceed seven and one-half per cent of the funds contributed in any
56 fiscal year and in no event shall exceed the total cost of implementation
57 of said sections.

58 Sec. 2. (NEW) (*Effective July 1, 2014*) (a) There is established an
59 account to be known as the "veterans' projects account" which shall be
60 a separate, nonlapsing account within the General Fund. The account
61 shall contain any moneys required by law to be deposited in the
62 account, and any moneys collected under the contribution system
63 established under section 12-743 of the general statutes, as amended by
64 this act, shall be deposited by the Commissioner of Revenue Services
65 into the account. This account may also receive moneys from public
66 and private sources or from the federal government. Moneys in the
67 account shall be expended by the Department of Veterans' Affairs for
68 the purpose of providing grants to nonprofit organizations that
69 provide services to veterans and their families. Such grants may be
70 used for (1) assistance in the provision by such organizations of
71 services to veterans or their families, through hiring personnel, paying
72 for administrative equipment or upgrades to such equipment, or
73 similar operating support, (2) special one-time events or initiatives
74 open to veterans or their families, (3) promotion and outreach to
75 publicize available services, and (4) such other projects as the
76 Commissioner of Veterans' Affairs may approve.

77 (b) The Commissioner of Veterans' Affairs may adopt regulations in
78 accordance with the provisions of chapter 54 of the general statutes to
79 provide for the distribution of funds available pursuant to this section
80 and section 12-743 of the general statutes, as amended by this act.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2014, and applicable to taxable years commencing on or after January 1, 2014</i>	12-743
Sec. 2	<i>July 1, 2014</i>	New section

Statement of Purpose:

To create an account to be used for projects benefitting veterans and their families by allowing contributions from state income tax refunds to the account.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]