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**Constituent
Jewish Federations:**

Eastern Connecticut
Greenwich
Greater Hartford
Greater New Haven
Greater Stamford-
New Canaan- Darien
Upper Fairfield County
Western Connecticut

**TESTIMONY FOR SENATE BILL 336 AN ACT CONCERNING
NEIGHBORHOOD ASSISTANCE TAX CREDITS
Finance, Revenue and Bonding Committee March 9, 2016**

ROBERT FISHMAN, EXECUTIVE DIRECTOR OF JFACT

Senator Fonfara and Representative Berger and Members of the Committee,

As the Executive Director of JFACT, I represent the 7 Jewish Federations across Connecticut and their agencies including 3 Jewish Community Centers, 7 Jewish Family Services, 2 Jewish Homes for the Elderly and Handicapped, and about 25 Jewish Day Schools serving about 3,000 students. I want to thank the committee for raising this bill to make it very clear that businesses can obtain tax credits for scholarship donations to nonpublic schools. Also, as a member of the policy council of the newly merged Connecticut Community Nonprofit Alliance, we both share an interest in supporting all 501c3 nonprofit organizations and wish to suggest the following modifications in the language of the bill.

I encourage the committee to add substitute language that extends participant eligibility to limited liability companies (LLCs) and privately held corporations ("S" Corporations). Under current law, up to \$5 million (\$10 million in SFY18) in credits are available only to "C" corporation businesses in support of local nonprofit organizations. This bill should enable "S" corporations, limited liability companies and limited liability partnerships to contribute to community nonprofit programs and facilities in the way now limited to C corporations.

Respectfully,

Robert Fishman
JFACT, Executive Director