



General Assembly

**Amendment**

January Session, 2017

LCO No. 8108



Offered by:  
SEN. SUZIO, 13<sup>th</sup> Dist.

To: Subst. Senate Bill No. 734      File No. 744      Cal. No. 425

**"AN ACT ESTABLISHING A TAX DEDUCTION FOR CONTRIBUTIONS TO A CITIZENS IN NEED ACCOUNT."**

1      Strike section 1 in its entirety and insert the following in lieu thereof:

2      "Section 1. (NEW) (Effective July 1, 2017, and applicable to taxable years  
3      commencing on or after January 1, 2017) (a) (1) There is established an  
4      account to be known as the "citizens in need account" which shall be a  
5      separate, nonlapsing account within the General Fund. The account  
6      shall contain any moneys required by law to be deposited in the  
7      account.

8      (2) Moneys in the account shall be expended by the Comptroller, in  
9      consultation with the Commissioner of Social Services, to assist  
10     residents who reside in Bridgeport, New Haven, Hartford, Waterbury,  
11     Norwalk, Danbury, New Britain, Hamden, Bristol or Meriden and who  
12     receive benefits from social services programs administered by the  
13     Department of Social Services. Such moneys shall not be used for  
14     administrative purposes.

15 (b) Any taxpayer may make a charitable contribution to the citizens  
16 in need account and such taxpayer shall be allowed a deduction from  
17 any adjusted gross income, as defined in section 12-701 of the general  
18 statutes, that is subject to the tax imposed under chapter 229 of the  
19 general statutes, at the rate of two hundred per cent of the amount of  
20 such contribution.

21 (c) The Commissioner of Social Services may adopt regulations, in  
22 consultation with the Comptroller and in accordance with the  
23 provisions of chapter 54 of the general statutes, to establish (1)  
24 standards or criteria for determining what social services programs  
25 and which residents are eligible to receive moneys from the account  
26 and how disbursements from the account will be made, (2) methods to  
27 determine the amounts of and a schedule for making such  
28 disbursements, and (3) any other regulations necessary to implement  
29 the provisions of this section."