



General Assembly

January Session, 2017

Amendment

LCO No. 8182



Offered by:
SEN. SUZIO, 13th 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 any municipality that has a population of fifty
11 thousand or more and who have had their benefits from social services
12 programs administered by the Department of Social Services reduced
13 due to state budgetary constraints. 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 the tax imposed under chapter 229 of the general statutes at the rate of
18 two hundred per cent of the amount of such contribution.

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