



General Assembly

January Session, 2021

**Committee Bill No. 652**

LCO No. 5043



Referred to Committee on HIGHER EDUCATION AND  
EMPLOYMENT ADVANCEMENT

Introduced by:  
(HED)

***AN ACT ESTABLISHING A TAX CREDIT FOR DONATIONS TO THE  
ROBERTA B. WILLIS SCHOLARSHIP PROGRAM.***

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

1 Section 1. (NEW) (*Effective from passage and applicable to income and*  
2 *taxable years commencing on or after January 1, 2021*) (a) For income and  
3 taxable years commencing on or after January 1, 2021, any taxpayer that  
4 donates to the Office of Higher Education for the Roberta B. Willis  
5 Scholarship program shall be allowed, pursuant to the provisions of  
6 subsection (d) of this section, to claim a credit against the tax imposed  
7 under chapter 208 or 229 of the general statutes, other than the liability  
8 imposed by section 12-707 of the general statutes. Such credit shall be  
9 equal to forty per cent of the total cash amount donated to such  
10 scholarship program during the income or taxable year, provided (1) the  
11 amount of credit allowed any taxpayer under the provisions of this  
12 section for any income or taxable year may not exceed sixty thousand  
13 dollars, and (2) no tax credit shall be granted to any taxpayer for a  
14 donation of less than five hundred dollars.

15 (b) If the taxpayer is an S corporation or an entity treated as a

16 partnership for federal income tax purposes, the shareholders or  
17 partners of such taxpayer may be allowed to claim the credit. If the  
18 taxpayer is a single member limited liability company that is  
19 disregarded as an entity separate from its owner, the limited liability  
20 company's owner may be allowed to claim the credit, provided such  
21 owner is subject to the tax imposed under chapter 229 of the general  
22 statutes.

23 (c) The total amount of credits allowed under this section shall not  
24 exceed sixteen million dollars in the first fiscal year and thirty-two  
25 million dollars in the second fiscal year and each fiscal year thereafter.

26 (d) (1) To be eligible to claim the credit pursuant to subsection (a) of  
27 this section for an income or taxable year, a taxpayer shall apply to the  
28 Office of Higher Education in a form and manner prescribed by the  
29 executive director of said office. Such application shall contain sufficient  
30 information as required by the office, including, but not limited to,  
31 notice of the amount of the intended donation to the Roberta B. Willis  
32 Scholarship program.

33 (2) Upon receipt of an application, the executive director shall render  
34 a decision, in writing, on each completed application not later than  
35 thirty days after the date of its receipt by the office. The executive  
36 director shall issue a certification letter to the taxpayer indicating that  
37 the credit will be available to be claimed by the taxpayer if the executive  
38 director finds that (A) the taxpayer donated the intended amount, (B)  
39 the donation meets the requirements of this section, and (C) the total  
40 amount of credits claimed in any year have not exceeded the limit set  
41 forth in subsection (c) of this section.

42 Sec. 2. (NEW) (*Effective from passage*) (a) There is established an  
43 account to be known as the "Roberta B. Willis Scholarship program  
44 donation account" which shall be a separate, nonlapsing account within  
45 the General Fund. The Office of Higher Education shall deposit into the  
46 account any donations received pursuant to section 1 of this act. Moneys  
47 in the account shall be expended by said office for the purposes of the

48 Roberta B. Willis Scholarship program in accordance with section 10a-  
49 173 of the general statutes, as amended by this act.

50 (b) Not later than January 1, 2022, and annually thereafter, the Office  
51 of Higher Education shall report, in accordance with the provisions of  
52 section 11-4a of the general statutes, to the joint standing committees of  
53 the General Assembly having cognizance of matters relating to  
54 appropriations and the budgets of state agencies and higher education  
55 the amount of donations received in the Roberta B. Willis Scholarship  
56 program donation account during the preceding calendar year.

57 (c) For the fiscal year commencing July 1, 2022, and for each fiscal  
58 year thereafter, the amount appropriated to the Office of Higher  
59 Education for the Roberta B. Willis Scholarship program in a state  
60 budget act or any even-numbered year adjustments or revisions made  
61 to such act shall be reduced by the amount of donations received in the  
62 Roberta B. Willis Scholarship program donation account during the  
63 preceding calendar year.

64 Sec. 3. Subsection (c) of section 10a-173 of the general statutes is  
65 repealed and the following is substituted in lieu thereof (*Effective from*  
66 *passage*):

67 (c) [Within available appropriations, the] The Roberta B. Willis  
68 Scholarship program shall include a need and merit-based grant, a  
69 need-based grant and a Charter Oak grant. The need and merit-based  
70 grant shall be funded at not less than twenty per cent but not more than  
71 thirty per cent of [available appropriations] the total amount of available  
72 appropriations and any amount deposited into the Roberta B. Willis  
73 Scholarship program donation account, established pursuant to section  
74 2 of this act. The need-based grant shall be funded at up to eighty per  
75 cent of [available appropriations] such total amount. The Charter Oak  
76 grant shall be not less than one hundred thousand dollars of [available  
77 appropriations] such total amount. There shall be an administrative  
78 allowance based on one-quarter of one per cent of the available  
79 appropriations, but not less than one hundred thousand dollars. In

80 addition to the amount of the annual appropriation allocated to the  
81 regional community-technical colleges under subsection (e) of this  
82 section, and to regional community-technical college students under  
83 subsection (d) of this section, not less than two and one-half per cent of  
84 the annual appropriation shall be allocated to the regional community-  
85 technical colleges to be used for financial aid purposes.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>from passage and applicable to income and taxable years commencing on or after January 1, 2021</i>	New section
Sec. 2	<i>from passage</i>	New section
Sec. 3	<i>from passage</i>	10a-173(c)

**Statement of Purpose:**

To establish a tax credit for corporations, affected business entities and individuals that donate to the Roberta B. Willis Scholarship program.

*[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.]*

Co-Sponsors: SEN. MARONEY, 14th Dist.; REP. TURCO, 27th Dist.

S.B. 652