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H.683

Introduced by Representatives Ancel of Calais, Botzow of Pownal, Branagan of Georgia, Clarkson of Woodstock, Condon of Colchester, Dakin of Chester, Ellis of Waterbury, Evans of Essex, Fisher of Lincoln, Greshin of Warren, Head of South Burlington, Heath of Westford, Hooper of Montpelier, Hoyt of Norwich, Johnson of Canaan, Kitzmiller of Montpelier, Klein of East Montpelier, Komline of Dorset, Krebs of South Hero, Krowinski of Burlington, Kupersmith of South Burlington, Lanpher of Vergennes, Lenes of Shelburne, Lippert of Hinesburg, Marek of Newfane, Masland of Thetford, Partridge of Windham, Poirier of Barre City, Pugh of South Burlington, Ram of Burlington, Russell of Rutland City, Sharpe of Bristol, Stuart of Brattleboro, Sweaney of Windsor, Taylor of Barre City, Toll of Danville, Townsend of South Burlington, Webb of Shelburne, Wilson of Manchester, Wizowaty of Burlington, Woodward of Johnson, and Young of Glover

Referred to Committee on

Date:

Subject: Taxation; income tax; returns; checkoff; Vermont Green Up

1 Statement of purpose of bill as introduced: This bill proposes to create a  
2 checkoff on the Vermont personal income tax return to give taxpayers an  
3 opportunity to designate funds to Vermont Green Up.

4 An act relating to the income tax checkoff for Vermont Green Up

5 It is hereby enacted by the General Assembly of the State of Vermont:

6 Sec. 1. 32 V.S.A. § 5862f is added to read:

7 § 5862f. VERMONT GREEN UP CHECKOFF

8 (a) Returns filed by individuals shall include, on a form prescribed by the  
9 Commissioner of Taxes, an opportunity for the taxpayer to designate funds to  
10 Vermont Green Up, Inc.

11 (b) Amounts so designated shall be deducted from refunds due to, or  
12 overpayments made by, the designating taxpayers. All amounts so designated  
13 and deducted shall be deposited in an account by the Commissioner of Taxes  
14 for payment to Vermont Green Up, Inc. If at any time after the payment of  
15 amounts so designated to the account it is determined that the taxpayer was not  
16 entitled to all or any part of the amount so designated, the Commissioner may  
17 assess, and the account shall then pay to the Commissioner, the amount  
18 received, together with interest at the rate prescribed by section 3108 of this  
19 title, from the date the payment was made until the date of repayment.

1       (c) The Commissioner of Taxes shall explain to taxpayers the purposes of  
2       the account and how to contribute to it. The Commissioner shall make  
3       available to taxpayers the annual income and expense report of Vermont Green  
4       Up, Inc., and shall provide notice in the instructions for the State individual  
5       income tax return that the report is available at the Department of Taxes.

6       (d) If amounts paid with respect to a return are insufficient to cover both  
7       the amount owed on the return under this chapter and the amount designated  
8       by the taxpayer as a contribution to Vermont Green Up, Inc., the payment shall  
9       first be applied to the amount owed on the return under this chapter and the  
10       balance, if any, shall be deposited in the account.

11       (e) Nothing in this section shall be construed to require the Commissioner  
12       to collect any amount designated as a contribution to Vermont Green Up, Inc.

13       Sec. 2. EFFECTIVE DATE

14       This act shall take effect on January 1, 2015 and apply to returns filed after  
15       that date.