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H.724

Introduced by Representatives Rachelson of Burlington, LaLonde of
South Burlington, Lucke of Hartford, and Sullivan of Dorset

Referred to Committee on

Date:

Subject: Taxation; income tax; returns; checkoff; Organ Donation Special
Fund

Statement of purpose of bill as introduced: This bill proposes to create a
checkoff on the Vermont personal income tax return to give taxpayers an
opportunity to designate funds for activities related to increasing organ
donations in Vermont.

An act relating to creating an income tax checkoff for the Organ Donation
Special Fund

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

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

§ 5862g. ORGAN DONATION SPECIAL FUND CHECKOFF

(a) Returns filed by individuals shall include, on a form prescribed by the
Commissioner of Taxes, an opportunity for the taxpayer to designate funds to
the Organ Donation Special Fund established in 18 V.S.A. § 12.

1 (b) Amounts so designated shall be deducted from refunds due to, or
2 overpayments made by, the designating taxpayers. All amounts so designated
3 and deducted shall be deposited in an account by the Commissioner of Taxes
4 for transfer to the Department of Health for the Organ Donation Special Fund.
5 If at any time after the payment of amounts so designated to the account it is
6 determined that the taxpayer was not entitled to all or any part of the amount so
7 designated, the Commissioner may assess, and the account shall then pay to
8 the Commissioner, the amount received, together with interest at the rate
9 prescribed by section 3108 of this title, from the date the payment was made
10 until the date of repayment.

11 (c) The Commissioner of Taxes shall explain to taxpayers the purposes of
12 the account and how to contribute to it. The Commissioner of Health shall
13 make available to taxpayers the annual income and expense report of the
14 Organ Donation Special Fund, and the Commissioner of Taxes shall provide
15 notice in the instructions for the State individual income tax return that the
16 report is available at the Department of Health.

17 (d) If amounts paid with respect to a return are insufficient to cover both
18 the amount owed on the return under this chapter and the amount designated
19 by the taxpayer as a contribution to the Organ Donation Special Fund, the
20 payment shall first be applied to the amount owed on the return under this
21 chapter and the balance, if any, shall be deposited in the account.

1 (e) Nothing in this section shall be construed to require the Commissioner
2 of Taxes or of Health to collect any amount designated as a contribution to the
3 Organ Donation Special Fund.

4 Sec. 2. 18 V.S.A. § 5234 is redesignated to read:

5 § 5234 12. ORGAN DONATION SPECIAL FUND

6 Sec. 3. 18 V.S.A. § 12 is amended to read:

7 § 12. ORGAN DONATION SPECIAL FUND

8 There is created the Organ Donation Special Fund, which shall be a special
9 fund established and managed pursuant to 32 V.S.A. chapter 7, subchapter 5.
10 The Organ Donation Special Fund shall consist of the funds contributed by
11 taxpayers pursuant to 32 V.S.A. § 5862g and any federal funds, grants, and
12 private donations solicited by the Commissioner of Health for use within the
13 Fund. The Organ Donation Special Fund shall be used for activities related to
14 increasing organ donations in Vermont.

15 Sec. 4. EFFECTIVE DATE

16 This act shall take effect on January 1, 2019 and apply to returns filed after
17 that date.