

1 H.175

2 Introduced by Representatives French of Randolph and Head of S. Burlington

3 Referred to Committee on

4 Date:

5 Subject: Taxation; income tax; checkoff for Alzheimer's commission

6 Statement of purpose: This bill proposes to create an income tax return

7 checkoff for donations to the Alzheimer's commission.

8 An act relating to income tax checkoff for Alzheimer's commission
9 donations

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

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

12 § 5862e. ALZHEIMER'S COMMISSION FUND CHECKOFF

13 (a) For purposes of this section, the "Alzheimer's commission" shall mean
14 the governor's commission on Alzheimer's disease and related disorders.

15 (b) Returns filed by individuals shall include, on a form prescribed by the
16 commissioner of taxes, an opportunity for the taxpayer to designate funds to
17 the Alzheimer's commission.

18 (c) Amounts so designated shall be deducted from refunds due to or
19 overpayments made by the designating taxpayers. All amounts so designated
20 and deducted shall be deposited in an account by the commissioner of taxes for

1 payment to the Alzheimer's commission. If, at any time after the payment of
2 amounts so designated to the account, it is determined that the taxpayer was
3 not entitled to all or any part of the amount so designated, the commissioner
4 may assess, and the account shall then pay to the commissioner, the amount
5 received, together with interest at the rate prescribed by section 3108 of this
6 title, from the date the payment was made until the date of repayment.

7 (d) The commissioner of taxes shall explain to taxpayers the purposes of
8 the account and how to contribute to it. The commissioner shall make
9 available to taxpayers the annual income and expense report of the
10 Alzheimer's commission, and shall provide notice in the instructions for the
11 state individual income tax return that the report is available at the tax
12 department.

13 (e) If amounts paid with respect to a return are insufficient to cover both
14 the amount owed on the return under this chapter and the amount designated
15 by the taxpayer as a contribution to the Alzheimer's commission, the payment
16 shall first be applied to the amount owed on the return under this chapter and
17 the balance, if any, shall be deposited in the account.

1 (f) Nothing in this section shall be construed to require the commissioner to
2 collect any amount designated as a contribution to the Alzheimer's
3 commission.

4 Sec. 2. EFFECTIVE DATE

5 This act shall apply to income tax returns for taxable year 2009 and after.