

1 H.683

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

18 Referred to Committee on

19 Date:

20 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.