

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Ways and Means to which was referred Senate Bill No.  
3 208 entitled “An act relating to solid waste management” respectfully reports  
4 that it has considered the same and recommends that the House propose to the  
5 Senate that the bill be amended as follows:

6 First: By adding Sec. 7a to read as follows:

7 \* \* \* Vermont Green Up Checkoff \* \* \*

8 Sec. 7a. 32 V.S.A. § 5862f is added to read:

9 § 5862f. VERMONT GREEN UP CHECKOFF

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

13 (b) Amounts so designated shall be deducted from refunds due to, or  
14 overpayments made by, the designating taxpayers. All amounts so designated  
15 and deducted shall be deposited in an account by the Commissioner of Taxes  
16 for payment to Vermont Green Up, Inc. If at any time after the payment of  
17 amounts so designated to the account it is determined that the taxpayer was not  
18 entitled to all or any part of the amount so designated, the Commissioner may  
19 assess, and the account shall then pay to the Commissioner, the amount  
20 received, together with interest at the rate prescribed by section 3108 of this  
21 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       Second: By striking out Sec. 8 in its entirety and inserting in lieu thereof a  
14 new Sec. 8 to read as follows:

15                   \* \* \*Effective Dates\* \* \*

16       Sec. 8. EFFECTIVE DATES

17       This act shall take effect on July 1, 2014, except that Sec. 7a (Vermont  
18       Green Up Checkoff) shall take effect on January 1, 2015 and apply to returns  
19       filed after that date.

1 (Committee vote: \_\_\_\_\_)

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Representative \_\_\_\_\_

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FOR THE COMMITTEE