

1 H.23

2 Introduced by Representatives LaLonde of South Burlington, Colburn of  
3 Burlington, Donovan of Burlington, Harrison of Chittenden,  
4 and Rachelson of Burlington

5 Referred to Committee on

6 Date:

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

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

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

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

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

17 § 5862g. ORGAN DONATION SPECIAL FUND CHECKOFF

18 (a) Returns filed by individuals shall include, on a form prescribed by the  
19 Commissioner of Taxes, an opportunity for the taxpayer to designate funds to  
20 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, 2020 and apply to returns filed after  
17       that date.