

H.847

Introduced by Representative Lueders of Lincoln

Referred to Committee on

Date:

Subject: Taxation; income tax; tax return; tax return checkoff; Hunger Free  
Vermont

Statement of purpose of bill as introduced: This bill proposes to create a  
mechanism for taxpayers to designate funds from a tax refund or tax  
overpayment to be deposited in an account for Hunger Free Vermont.

An act relating to a tax return checkoff box for Hunger Free Vermont

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. HUNGER FREE VERMONT 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  
Hunger Free Vermont, Inc.

(b) Amounts so designated shall be deducted from refunds due to, or  
overpayments made by, the designating taxpayers. All amounts so designated  
and deducted shall be deposited in an account by the Commissioner of Taxes  
for payment to Hunger Free Vermont, Inc. If at any time after the payment of

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

6 (c) The Commissioner of Taxes shall explain to taxpayers the purposes of  
7 the account and how to contribute to it. The Commissioner shall make  
8 available to taxpayers the annual income and expense report of Hunger Free  
9 Vermont, Inc., and shall provide notice in the instructions for the State  
10 individual income tax return that the report is available at the Department of  
11 Taxes.

12 (d) If amounts paid with respect to a return are insufficient to cover both  
13 the amount owed on the return under this chapter and the amount designated  
14 by the taxpayer as a contribution to Hunger Free Vermont, Inc., the payment  
15 shall first be applied to the amount owed on the return under this chapter and  
16 the balance, if any, shall be deposited in the account.

17 (e) Nothing in this section shall be construed to require the Commissioner  
18 to collect any amount designated as a contribution to Hunger Free Vermont,  
19 Inc.

1      Sec. 2. EFFECTIVE DATE

2            Notwithstanding 1 V.S.A. § 214, this act shall take effect retroactively on  
3            January 1, 2025, and apply to taxable years beginning on and after January 1,  
4            2025.