

1 H.847
2 Introduced by Representative Lueders of Lincoln
3 Referred to Committee on
4 Date:
5 Subject: Taxation; income tax; tax return; tax return checkoff; Hunger Free
6 Vermont
7 Statement of purpose of bill as introduced: This bill proposes to create a
8 mechanism for taxpayers to designate funds from a tax refund or tax
9 overpayment to be deposited in an account for Hunger Free Vermont.

10 An act relating to a tax return checkoff box for Hunger Free Vermont
11 It is hereby enacted by the General Assembly of the State of Vermont:
12 Sec. 1. 32 V.S.A. § 5862g is added to read:
13 § 5862g. HUNGER FREE VERMONT CHECKOFF
14 (a) Returns filed by individuals shall include, on a form prescribed by the
15 Commissioner of Taxes, an opportunity for the taxpayer to designate funds to
16 Hunger Free Vermont, Inc.
17 (b) Amounts so designated shall be deducted from refunds due to, or
18 overpayments made by, the designating taxpayers. All amounts so designated
19 and deducted shall be deposited in an account by the Commissioner of Taxes
20 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.