

## **Municipal Guidance for CT General Statutes Section 12-169a Municipal Motor Vehicle Property Tax Bill with Local Scholarship Fund Option**

Subsection (c) of Section 12-169a of CT General Statutes permits a municipality to redesign and designate a place on its motor vehicle tax bill for taxpayers to check off amounts to donate to the local scholarship fund. The redesign of the motor vehicle property tax bill shall be approved by the Office of Policy and Management prior to its use.

### **Pre-approved design and language:**

☐ XXX Scholarship Fund \$ \_\_\_\_\_

- Minimum of at least \$1.00
- This donation does not reduce your tax liability

### **On-line payments:**

Consideration should be given to providing the same option for online payments as mailed or in-person payments. The same design and language should be utilized for online payment.

### **Variations to design and language:**

Any variations to the pre-approved design and language requires Office of Policy and Management approval prior to use.

Provide a sample of the proposed tax bill, your legislative body adopted ordinance language and request to [OPMIGPP@ct.gov](mailto:OPMIGPP@ct.gov)

**Sec. 12-169a. Motor vehicle property tax check-off for local scholarship fund.** (a) A municipality, by ordinance adopted by its legislative body, may establish a local scholarship fund to provide financial assistance for postsecondary education for residents of the municipality.

(b) Any municipality which establishes a local scholarship fund pursuant to subsection (a) of this section shall establish a scholarship committee or designate an existing committee in the municipality to select, annually, the scholarship recipients.

(c) A municipality may redesign and designate a place on its municipal motor vehicle property tax bill for taxpayers to check off amounts to donate to the local scholarship fund. The redesign of such tax bill shall be done so as to allow a taxpayer to voluntarily check off and donate an amount of at least one dollar. The donated amount shall not reduce the tax liability but shall be in addition to the amount otherwise due and payable. The redesign of the motor vehicle property tax bill shall be approved by the Office of Policy and Management prior to its use. The municipality may include an insert with its motor vehicle property tax bills which explains the scholarship fund and the check-off provision to the taxpayer. The town treasurer shall deposit all moneys collected as a result of the check-off in the fund and the treasurer may accept donations from other sources for purposes of the fund.

(P.A. 00-222.)

