**5096-S AMS FORT S1843.3 - NOT FOR FLOOR USE**

**SSB 5096** - S AMD TO S AMD (S-1657.6/21) **404**

By Senator Fortunato

**NOT ADOPTED 03/06/2021**

On page 7, after line 37, insert the following:

"NEW SECTION. **Sec.**  In computing the tax under this chapter for a taxable year, a taxpayer may deduct from the measure of tax the entire amount donated by the taxpayer during the same taxable year to a nonprofit organization engaged in services for individuals with disabilities. "Nonprofit organization" means an organization exempt from tax under section 501(c) of the federal internal revenue code, 26 U.S.C. Sec. 501(c)."

Renumber the remaining sections consecutively and correct any internal references accordingly.

EFFECT: Provides a deduction against the capital gains tax for amounts contributed to a nonprofit organization engaged in services for individuals with disabilities.