

# Chandler, Arizona Universal Charitable Credit

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF CHANDLER, ARIZONA, AMENDING THE CODE OF THE CITY OF CHANDLER BY ADDING A SECTION 62-235 TO CHAPTER 62, CREATING AND ORGANIZING A UNIVERSAL CHARITABLE CREDIT.

BE IT ORDAINED by the City Council of the City of Chandler, Arizona as follows:

SECTION 1. That the Code of the City of Chandler is hereby amended by adding a Section 62-235 to Chapter 62 to read as follows:

## **62-235. Chandler Universal Charitable Credit**

62.235.1 *Creation of Universal Charitable Credit.* There is hereby created a Universal Charitable Credit, setting limitations and establishing reporting requirements to the City of Chandler Tax Collector.

- A. Except as otherwise provided in subsection G. of this Code section, each resident taxpayer subject to "Privilege taxes" under Sec. 62, who files an income tax return for a taxable year may claim a credit for cash contributions by the taxpayer or on the taxpayer's behalf during the taxable year to qualified charitable organizations against the resident taxpayer's income tax liability to the City of Chandler for the taxable year for which the individual income tax return is being filed, not to exceed the greater of \$1,000.00 dollars or 20% of the tax liability.
- B. The credit allowed by this section is in lieu of a deduction pursuant to [section 170 of the internal revenue code](#) and taken for state tax purposes.
- C. Taxpayers taking a credit authorized by this section shall provide the names of the qualified charitable organizations along with the amount and date of the cash contributions to the Tax Collector on the official City tax return in accordance with [Sec. 62-520.1\(a\)\(8\)](#).

Download here: [wedobetter.org/UCC](http://wedobetter.org/UCC) Learn how we do better: [wedobetter.org](http://wedobetter.org)

## Chandler, Arizona Universal Charitable Credit

- D. Such credit shall not exceed the taxpayer's income tax liability.
- E. Any unused credit shall not be allowed to be carried forward to apply to the taxpayer's succeeding years' tax liability.
- F. No such credit shall be allowed against prior years' tax liability.
- G. Any individual incarcerated or confined in any city, county, municipal, state, or federal penal or correctional institution for all or any part of a taxable year, or receives a food stamp allotment for all or any part of a taxable year shall not be entitled to claim a credit under this Code section for that taxable year.
- H. Taxpayers choosing to make voluntary cash contributions through an umbrella charitable organization that collects donations on behalf of member charities shall designate that the donations be directed only to member charitable organizations that would qualify under this section on a stand-alone basis.

62.235.2 *Definitions.* As used in this Code section, the term:

- A. "Qualified charitable organizations" means charitable organizations that are:
  1. exempt from federal income taxation under [section 501\(c\)\(3\) of the internal revenue code](#), incorporated in the State of Arizona, in good standing with the Arizona Department of Revenue and City of Chandler Tax Collector, and
  2. not under suspension per [section 501\(p\) of the internal revenue code](#), or revocation per the [Internal Revenue Bulletin](#) at the time of the contribution.

62.235.3 *Duties of the Tax Collector.* The Chandler Tax Collector shall compile and make available to the public a list of qualified charitable organizations, and shall be authorized by rule and regulation to provide for the proper administration of this Code section.

Download here: [wedobetter.org/UCC](http://wedobetter.org/UCC) Learn how we do better: [wedobetter.org](http://wedobetter.org)

## Chandler, Arizona Universal Charitable Credit

SECTION 2. This ordinance shall be applicable to tax years beginning on or after January 1, 2017.



Download here: [wedobetter.org/UCC](http://wedobetter.org/UCC) Learn how we do better: [wedobetter.org](http://wedobetter.org)