

From: [Rosenson, Valerie](#)
To: [Isidro, Judith](#)
Cc: [Nabel, Susan](#)
Subject: Request for Legal Opinion
Date: Wednesday, August 01, 2018 10:55:27 AM

Benjamin Lee, the Chair of the Legislative & Rules Committee would like a legal opinion concerning Item LR30.042, a review of CT Public Act 18-49, Opportunities Regarding Community Support Organizations and Possible Local Tax Benefits, which was discussed at last night's Legislative & Rules Committee meeting.

In particular, he would like to know:

- 1) Assuming that the IRS ultimately disallows a utilizing a contribution to a "community supporting organization" as a charitable deduction, what would be the most likely consequence for a taxpayer?
- 2) Assuming that the IRS disallows contributions "community supporting organizations" as referenced above, what, if any, would be the consequences to the city of Stamford?

For both questions, how much protection for taxpayers and Stamford is to be afforded by the fact the State of Connecticut passed the enabling legislation for community supporting organizations?

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