
By: **Delegates Rudolph, Bohanan, and Hecht**
Introduced and read first time: February 10, 2000
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Agricultural Land Preservation Fund - Income Tax Checkoff**

3 FOR the purpose of requiring the Comptroller to include a checkoff on individual
4 income tax return forms for voluntary contributions to the Maryland
5 Agricultural Land Preservation Fund and to include certain information in each
6 individual income tax return package; requiring the Comptroller to collect and
7 account for contributions made through the checkoff system and to credit the
8 proceeds to the fund after deducting the amount necessary to administer the
9 checkoff; providing for the application of this Act; and generally relating to an
10 income tax checkoff for contributions to the Maryland Agricultural Land
11 Preservation Fund.

12 BY repealing and reenacting, with amendments,
13 Article - Agriculture
14 Section 2-505(b)
15 Annotated Code of Maryland
16 (1999 Replacement Volume and 1999 Supplement)

17 BY adding to
18 Article - Tax - General
19 Section 2-112 and 10-804(g)
20 Annotated Code of Maryland
21 (1997 Replacement Volume and 1999 Supplement)

22 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
23 MARYLAND, That the Laws of Maryland read as follows:

24 **Article - Agriculture**

25 2-505.

26 (b) The Maryland Agricultural Land Preservation Fund shall comprise:

27 (1) Any money made available to the Fund by general or special fund
28 appropriations;

1 (2) THE NET PROCEEDS FROM CONTRIBUTIONS UNDER THE INCOME
2 TAX CHECKOFF SYSTEM; and

3 [(2)] (3) Any OTHER money made available to the Fund by grants or
4 transfers from governmental or private sources.

5 **Article - Tax - General**

6 2-112.

7 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL INCOME
8 TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "MARYLAND AGRICULTURAL
9 LAND PRESERVATION FUND CONTRIBUTION".

10 (2) THE CHECKOFF SHALL STATE THAT:

11 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT
12 RETURN, MAY CONTRIBUTE TO THE MARYLAND AGRICULTURAL LAND
13 PRESERVATION FUND THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

14 (II) 1. THE INDIVIDUAL SHALL DEDUCT THE AMOUNT OF THE
15 CONTRIBUTION FROM ANY REFUND TO WHICH THE INDIVIDUAL IS ENTITLED; OR

16 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND, THE
17 INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX
18 TO BE PAID WITH THE RETURN.

19 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL
20 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE
21 MARYLAND AGRICULTURAL LAND PRESERVATION FUND WAS ESTABLISHED AND
22 THE PURPOSES FOR WHICH THE FUND MAY BE USED.

23 (B) THE COMPTROLLER SHALL:

24 (1) COLLECT THE CHECKOFF CONTRIBUTIONS AND ACCOUNT TO THE
25 STATE TREASURER FOR THE MONEY COLLECTED;

26 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE AMOUNT
27 NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN ADMINISTRATIVE COST
28 ACCOUNT; AND

29 (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,
30 DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION
31 TO THE MARYLAND AGRICULTURAL LAND PRESERVATION FUND ESTABLISHED
32 UNDER § 2-505 OF THE AGRICULTURE ARTICLE.

1 10-804.

2 (G) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE MARYLAND
3 AGRICULTURAL LAND PRESERVATION FUND, ESTABLISHED UNDER § 2-505 OF THE
4 AGRICULTURE ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 2000 and shall be applicable to all taxable years beginning after December 31,
7 1999.