

# HOUSE BILL 830

Q3

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CF SB 318

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By: **Delegates Kramer, Ali, Barkley, Bates, Bronrott, Carr, Conaway, Dumais, Feldman, Frick, Gutierrez, Hecht, Heller, Hixson, Ivey, Jenkins, Kelly, Lee, Manno, McConkey, Miller, Mizeur, Montgomery, Murphy, Ramirez, Reznik, Rice, Shank, Simmons, Smigiel, Valderrama, and Waldstreicher**  
Introduced and read first time: February 9, 2010  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Checkoff for Developmental Disabilities**

3 FOR the purpose of establishing a certain income tax checkoff system for voluntary  
4 contributions to the Waiting List Equity Fund to provide certain services for  
5 individuals with developmental disabilities; requiring the Comptroller to  
6 include a checkoff on the individual income tax return; providing that the  
7 income tax checkoff system include a certain statement; requiring the  
8 Comptroller to include certain information in each individual income tax return  
9 package; requiring the Comptroller to collect and account for contributions  
10 made through the checkoff system and to credit the proceeds to the Fund after  
11 deducting the amount necessary to administer the checkoff system; providing  
12 that the Fund may consist of certain contributions from the income tax checkoff  
13 system and certain other money; providing for the application of this Act; and  
14 generally relating to an income tax checkoff system for contributions to provide  
15 certain services for individuals with developmental disabilities.

16 BY adding to

17 Article – Tax – General  
18 Section 2–113 and 10–804(i)  
19 Annotated Code of Maryland  
20 (2004 Replacement Volume and 2009 Supplement)

21 BY repealing and reenacting, without amendments,

22 Article – Health – General  
23 Section 7–205(a), (b), and (c)  
24 Annotated Code of Maryland  
25 (2009 Replacement Volume)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 BY repealing and reenacting, with amendments,  
2 Article – Health – General  
3 Section 7–205(d)(1)  
4 Annotated Code of Maryland  
5 (2009 Replacement Volume)

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

8 **Article – Tax – General**

9 **2–113.**

10 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL  
11 INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE  
12 “DEVELOPMENTAL DISABILITIES WAITING LIST EQUITY FUND  
13 CONTRIBUTION”.

14 (2) THE CHECKOFF SHALL STATE THAT:

15 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A  
16 JOINT RETURN, MAY CONTRIBUTE TO THE WAITING LIST EQUITY FUND THE  
17 AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

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

21 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A  
22 REFUND, THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO  
23 THE INCOME TAX TO BE PAID WITH THE RETURN.

24 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL  
25 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH  
26 THE WAITING LIST EQUITY FUND WAS ESTABLISHED AND THE PURPOSES FOR  
27 WHICH THE FUND MAY BE USED.

28 (B) THE COMPTROLLER SHALL:

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



- 1 (2) Respite care;
- 2 (3) Individual and family support services;
- 3 (4) Supported employment; and
- 4 (5) Individualized community integration day services.

5 (d) (1) [Subject to the appropriation process in the annual operating  
6 budget, the] **THE** Waiting List Equity Fund shall consist of:

7 (I) **SUBJECT TO THE APPROPRIATION PROCESS IN THE**  
8 **ANNUAL OPERATING BUDGET**, funds which are equal to the cost of providing  
9 services to an individual in a State residential center for each fiscal year, or part of a  
10 fiscal year, that the individual is no longer served in a State residential center and is  
11 provided community-based services as defined in paragraph (2) of this subsection;

12 (II) **THE NET PROCEEDS FROM CONTRIBUTIONS UNDER**  
13 **THE INCOME TAX CHECKOFF SYSTEM ESTABLISHED UNDER § 2-113 OF THE**  
14 **TAX – GENERAL ARTICLE; AND**

15 (III) **ANY OTHER MONEY FROM ANY OTHER SOURCE**  
16 **ACCEPTED FOR THE BENEFIT OF THE FUND.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
18 July 1, 2010, and shall be applicable to all taxable years beginning after December 31,  
19 2009.