

SENATE BILL 580

Q3

0lr2076
CF 0lr2075

By: **Senators Pugh, Forehand, Gladden, Harrington, Jones, King, McFadden, Peters, and Zirkin**

Introduced and read first time: February 5, 2010

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Afterschool and Summer Learning Activity Program – Income Tax**
3 **Checkoff**

4 FOR the purpose of establishing the Maryland Afterschool and Summer Learning
5 Activity Program to provide grants to certain organizations that serve certain
6 public school youth; requiring the Governor’s Office for Children to administer
7 the Program; requiring that to be eligible for a grant from the Program the
8 organization must adopt certain standards, serve the youth at least a certain
9 number of hours, and offer certain high quality activities; requiring an
10 organization that receives a grant from the Program to prepare a certain report;
11 establishing the Maryland Afterschool and Summer Learning Activity Fund to
12 provide funds for the Program; providing that the Fund may consist of certain
13 contributions from the income tax checkoff system and certain other money;
14 establishing a certain income tax checkoff system for voluntary contributions to
15 the Fund; requiring the Comptroller to include a checkoff on the individual
16 income tax return; providing that the income tax checkoff system includes a
17 certain statement; requiring the Comptroller to include certain information in
18 each individual income tax return package; requiring the Comptroller to collect
19 and account for contributions made through the checkoff system and to credit
20 the proceeds to the Fund after deducting the amount necessary to administer
21 the checkoff system; providing for the application of this Act; and generally
22 relating to the Maryland Afterschool and Summer Learning Activity Program
23 and an income tax checkoff system for contributions to provide funds for the
24 Program.

25 BY adding to

26 Article – State Government

27 Section 9–2801 and 9–2802 to be under the new subtitle “Subtitle 28. Maryland
28 Afterschool and Summer Learning Activity Program”

29 Annotated Code of Maryland

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2009 Replacement Volume)

2 BY adding to

3 Article – Tax – General

4 Section 2–113 and 10–804(i)

5 Annotated Code of Maryland

6 (2004 Replacement Volume and 2009 Supplement)

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

9 **Article – State Government**

10 **SUBTITLE 28. MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY**
11 **PROGRAM.**

12 **9–2801.**

13 **(A) THERE IS A MARYLAND AFTERSCHOOL AND SUMMER LEARNING**
14 **ACTIVITY PROGRAM.**

15 **(B) THE PURPOSE OF THE PROGRAM IS TO PROVIDE GRANTS TO**
16 **ORGANIZATIONS THAT SERVE PUBLIC SCHOOL YOUTH ENROLLED IN**
17 **KINDERGARTEN THROUGH GRADE 12.**

18 **(C) THE GOVERNOR’S OFFICE FOR CHILDREN SHALL:**

19 **(1) ADMINISTER THE PROGRAM;**

20 **(2) ESTABLISH APPLICATION PROCEDURES FOR THE PROGRAM;**

21 **AND**

22 **(3) AWARD GRANTS UNDER THE PROGRAM.**

23 **(D) THE GOVERNOR’S OFFICE FOR CHILDREN SHALL AWARD GRANTS**
24 **UNDER THE PROGRAM FROM THE MARYLAND AFTERSCHOOL AND SUMMER**
25 **LEARNING ACTIVITY FUND ESTABLISHED UNDER THIS SUBTITLE.**

26 **(E) TO BE ELIGIBLE FOR A GRANT UNDER THIS SECTION AN**
27 **ORGANIZATION SHALL:**

28 **(1) ADOPT AND APPLY THE MARYLAND OUT OF SCHOOL TIME**
29 **QUALITY STANDARDS FRAMEWORK;**

1 **(2) SERVE PUBLIC SCHOOL YOUTH ENROLLED IN KINDERGARTEN**
2 **THROUGH GRADE 12 AT LEAST 100 HOURS DURING THE SCHOOL YEAR AND AT**
3 **LEAST 50 HOURS DURING THE SUMMER; AND**

4 **(3) OFFER HIGH QUALITY ACTIVITIES IN:**

5 **(I) ARTS;**

6 **(II) ATHLETICS, RECREATION, AND NUTRITION;**

7 **(III) ACADEMIC LEARNING;**

8 **(IV) COLLEGE PREPARATION; OR**

9 **(V) VOCATIONAL TRAINING.**

10 **(F) AN ORGANIZATION THAT RECEIVES A GRANT FROM THE PROGRAM**
11 **SHALL PREPARE A REPORT THAT CONTAINS:**

12 **(1) THE NUMBER OF STUDENTS THAT ENROLLED AND ATTENDED**
13 **THE ORGANIZATION'S PROGRAM;**

14 **(2) SCHOOL ATTENDANCE FOR PARTICIPANTS IN THE**
15 **ORGANIZATION'S PROGRAM;**

16 **(3) SURVEY DATA FROM PARTICIPATING YOUTH, BEFORE AND**
17 **AFTER PARTICIPATION IN THE ORGANIZATION'S PROGRAM; AND**

18 **(4) DOCUMENTATION OF SPECIFIC ACTIVITIES COMPLETED AND**
19 **SKILLS GAINED FROM THE ORGANIZATION'S PROGRAM.**

20 **9-2802.**

21 **(A) IN THIS SECTION, "FUND" MEANS THE MARYLAND AFTERSCHOOL**
22 **AND SUMMER LEARNING ACTIVITY FUND.**

23 **(B) THERE IS A MARYLAND AFTERSCHOOL AND SUMMER LEARNING**
24 **ACTIVITY FUND.**

25 **(C) THE PURPOSE OF THE FUND IS TO PROVIDE FUNDS FOR THE**
26 **MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY PROGRAM.**

27 **(D) THE GOVERNOR'S OFFICE FOR CHILDREN SHALL ADMINISTER THE**
28 **FUND.**

1 **(E) (1) THE FUND IS A SPECIAL, NONLAPSING FUND THAT IS NOT**
2 **SUBJECT TO § 7-302 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.**

3 **(2) THE STATE TREASURER SHALL HOLD THE FUND**
4 **SEPARATELY, AND THE COMPTROLLER SHALL ACCOUNT FOR THE FUND.**

5 **(F) THE FUND CONSISTS OF:**

6 **(1) REVENUE DISTRIBUTED TO THE FUND UNDER § 2-113 OF THE**
7 **TAX – GENERAL ARTICLE;**

8 **(2) MONEY APPROPRIATED IN THE STATE BUDGET TO THE FUND;**
9 **AND**

10 **(3) ANY OTHER MONEY FROM ANY OTHER SOURCE ACCEPTED FOR**
11 **THE BENEFIT OF THE FUND.**

12 **(G) THE FUND MAY BE USED ONLY FOR GRANTS UNDER THE MARYLAND**
13 **AFTERSCHOOL AND SUMMER LEARNING ACTIVITY PROGRAM.**

14 **(H) (1) THE STATE TREASURER SHALL INVEST THE MONEY OF THE**
15 **FUND IN THE SAME MANNER AS OTHER STATE MONEY MAY BE INVESTED.**

16 **(2) ANY INVESTMENT EARNINGS OF THE FUND SHALL BE**
17 **CREDITED TO THE GENERAL FUND OF THE STATE.**

18 **(I) MONEY EXPENDED FROM THE FUND FOR THE MARYLAND**
19 **AFTERSCHOOL AND SUMMER LEARNING ACTIVITY PROGRAM IS**
20 **SUPPLEMENTAL TO AND NOT INTENDED TO TAKE THE PLACE OF FUNDING THAT**
21 **OTHERWISE WOULD BE APPROPRIATED FOR THE PROGRAM.**

22 **Article – Tax – General**

23 **2-113.**

24 **(A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL**
25 **INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE “MARYLAND**
26 **AFTERSCHOOL AND SUMMER LEARNING ACTIVITY FUND CONTRIBUTION”.**

27 **(2) THE CHECKOFF SHALL STATE THAT:**

28 **(I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A**
29 **JOINT RETURN, MAY CONTRIBUTE TO THE MARYLAND AFTERSCHOOL AND**

1 SUMMER LEARNING ACTIVITY FUND THE AMOUNT DESIGNATED BY THE
2 INDIVIDUAL; AND

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

6 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A
7 REFUND, THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO
8 THE INCOME TAX TO BE PAID WITH THE RETURN.

9 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL
10 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH
11 THE MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY FUND WAS
12 ESTABLISHED AND THE PURPOSES FOR WHICH THE FUND MAY BE USED.

13 (B) THE COMPTROLLER SHALL:

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

16 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE
17 AMOUNT NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN
18 ADMINISTRATIVE COST ACCOUNT; AND

19 (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS
20 SUBSECTION, DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER
21 THIS SUBSECTION TO THE MARYLAND AFTERSCHOOL AND SUMMER LEARNING
22 ACTIVITY FUND ESTABLISHED UNDER § 9-2802 OF THE STATE GOVERNMENT
23 ARTICLE TO BE USED TO PROVIDE GRANTS TO ORGANIZATIONS THAT SERVE
24 PUBLIC SCHOOL YOUTH ENROLLED IN KINDERGARTEN THROUGH GRADE 12.

25 10-804.

26 (I) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE
27 MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY FUND,
28 ESTABLISHED UNDER § 9-2802 OF THE STATE GOVERNMENT ARTICLE, BY THE
29 CHECKOFF SYSTEM ON THE RETURN.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
31 July 1, 2010, and shall be applicable to all taxable years beginning after December 31,
32 2009.