

Department of Legislative Services  
Maryland General Assembly  
2014 Session

FISCAL AND POLICY NOTE

Senate Bill 909

(Senator Madaleno, *et al.*)

Budget and Taxation

Ways and Means

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**Income Tax Checkoff - Developmental Disabilities Services and Support Fund -  
Designation**

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This bill alters the designation of the “Developmental Disabilities Waiting List Equity Fund Contribution” checkoff to the “Developmental Disabilities Services and Support Fund Contribution.”

The bill takes effect July 1, 2014, and applies to tax year 2014 and beyond.

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**Fiscal Summary**

**State Effect:** None. The bill’s change is technical only and does not affect State finances.

**Local Effect:** None.

**Small Business Effect:** None.

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**Analysis**

**Current Law/Background:** Chapters 499 and 500 of 2010 established the Developmental Disabilities Waiting List Equity Fund Contribution checkoff on the individual income tax return form. After the Comptroller deducts administrative expenses, contributions are credited to the Waiting List Equity Fund within the Department of Health and Mental Hygiene (DHMH).

The Developmental Disabilities Administration within DHMH administers the Waiting List Equity Fund, which is generally used to provide community-based services to individuals eligible for but not receiving Developmental Disabilities Administration services. The State Chesapeake Bay and Endangered Species Fund and the Maryland Cancer Fund are the other current checkoffs on the individual income tax return form.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** HB 1259 (Delegate A. Washington) - Ways and Means.

**Information Source(s):** Comptroller's Office, Department of Health and Mental Hygiene, Department of Legislative Services

**Fiscal Note History:** First Reader - March 5, 2014  
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