

## Article - Tax - General

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§2–113.

(a) (1) The Comptroller shall include on the individual income tax return form a checkoff designated as the “Developmental Disabilities Services and Support Fund Contribution”.

(2) The checkoff shall state that:

(i) the individual, or each spouse in the case of a joint return, may contribute to the Waiting List Equity Fund the amount designated by the individual; and

(ii) 1. the individual shall deduct the amount of the contribution from any refund to which the individual is entitled; or

2. if the individual is not entitled to a refund, the individual shall add the amount of the contribution to the income tax to be paid with the return.

(3) The Comptroller shall include, with the individual income tax return package, a description of the purposes for which the Waiting List Equity Fund was established and the purposes for which the Fund may be used.

(b) The Comptroller shall:

(1) collect the checkoff contributions and account to the State Treasurer for the money collected;

(2) from the contributions collected, distribute the amount necessary to administer the checkoff system to an administrative cost account; and

(3) after the distribution under item (2) of this subsection, distribute the remainder of the money collected under this subsection to the Waiting List Equity Fund established under § 7–205 of the Health – General Article to be used to provide community–based services to individuals who are on the Developmental Disabilities Administration waiting list and are eligible for, but not receiving, services from the Administration.

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