

# SENATE BILL 593

G1, Q3

5lr0127  
CF HB 485

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By: **The President (By Request – Administration) and Senators Bates, Brochin, Cassilly, Eckardt, Edwards, Hershey, Hough, Jennings, Norman, Raskin, Ready, Reilly, Rosapepe, Salling, Serafini, Simonaire, and Waugh**

Introduced and read first time: February 6, 2015

Assigned to: Budget and Taxation and Education, Health, and Environmental Affairs

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## A BILL ENTITLED

1 AN ACT concerning

2 **Election Law – Fair Campaign Financing Fund – Income Tax Checkoff**

3 FOR the purpose of requiring the Comptroller to establish a checkoff on the individual  
4 income tax return through which certain individuals may make a contribution up to  
5 a certain amount to the Fair Campaign Financing Fund; providing that certain fines  
6 and penalties be deposited in the Fair Campaign Financing Fund; requiring the  
7 Comptroller to take certain actions to administer the checkoff; and generally relating  
8 to the Fair Campaign Financing Fund.

9 BY repealing and reenacting, with amendments,  
10 Article – Election Law  
11 Section 15–103  
12 Annotated Code of Maryland  
13 (2010 Replacement Volume and 2014 Supplement)

14 BY adding to  
15 Article – Election Law  
16 Section 16–1003  
17 Annotated Code of Maryland  
18 (2010 Replacement Volume and 2014 Supplement)

19 BY adding to  
20 Article – Tax – General  
21 Section 2–113.1  
22 Annotated Code of Maryland  
23 (2010 Replacement Volume and 2014 Supplement)

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



**Article – Election Law**

1

2 15–103.

- 3 (a) There is a Fair Campaign Financing Fund.
- 4 (b) The Comptroller shall administer the Fund in accordance with this section.
- 5 (c) In accordance with this title, the Comptroller shall:

6 (1) credit to the Fund:

7 (I) all money collected under this title; AND

8 (II) CONTRIBUTIONS TO THE FUND MADE THROUGH THE  
9 CHECKOFF ON THE INDIVIDUAL INCOME TAX RETURN ESTABLISHED UNDER §  
10 2–113.1 OF THE TAX – GENERAL ARTICLE;

11 (2) subject to the usual investing procedures for State funds, invest the  
12 money in the Fund; and

13 (3) make distributions from the Fund promptly on authorization by the  
14 State Board.

15 (d) The Comptroller shall distribute public contributions:

16 (1) only on authorization of the State Board; and

17 (2) as to each eligible gubernatorial ticket, to the same campaign account  
18 of a single campaign finance entity established under Title 13, Subtitle 2 of this article.

19 (e) The Comptroller shall submit a statement of the Fund's balance to the State  
20 Board at the State Board's request and on May 15 of each year.

21 **16–1003.**

22 NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A FINE OR CIVIL  
23 PENALTY COLLECTED FOR A VIOLATION UNDER THIS ARTICLE SHALL BE DEPOSITED  
24 IN THE FAIR CAMPAIGN FINANCING FUND UNDER TITLE 15 OF THIS ARTICLE.

**Article – Tax – General**

25

26 **2–113.1.**

1           **(A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL**  
2 **INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE “FAIR CAMPAIGN**  
3 **FINANCING FUND CONTRIBUTION”.**

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

5                   **(I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT**  
6 **RETURN, MAY CONTRIBUTE TO THE FAIR CAMPAIGN FINANCING FUND THE**  
7 **AMOUNT DESIGNATED BY THE INDIVIDUAL, NOT TO EXCEED \$500, IF THE**  
8 **INDIVIDUAL OR EACH SPOUSE IS A UNITED STATES CITIZEN OR ADMITTED FOR**  
9 **PERMANENT LEGAL RESIDENCE IN THE UNITED STATES; AND**

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

12                               **2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND OR**  
13 **DOES NOT OWE ANY INCOME TAX, THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE**  
14 **CONTRIBUTION TO THE INCOME TAX TO BE PAID, IF ANY, WITH THE RETURN.**

15           **(3) THE COMPTROLLER SHALL INCLUDE WITH THE INDIVIDUAL**  
16 **INCOME TAX RETURN PACKAGE A DESCRIPTION OF THE PURPOSES FOR WHICH THE**  
17 **FAIR CAMPAIGN FINANCING FUND WAS ESTABLISHED AND THE PURPOSES FOR**  
18 **WHICH THE FUND MAY BE USED.**

19           **(B) THE COMPTROLLER SHALL:**

20                   **(1) COLLECT THE CHECKOFF CONTRIBUTIONS AND ACCOUNT TO THE**  
21 **STATE TREASURER FOR THE MONEY COLLECTED;**

22                   **(2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE**  
23 **AMOUNT NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN**  
24 **ADMINISTRATIVE COST ACCOUNT; AND**

25                   **(3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,**  
26 **DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION**  
27 **TO THE FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER § 15-103 OF THE**  
28 **ELECTION LAW ARTICLE.**

29           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 October 1, 2015.