

SENATE BILL 118

Q3

6lr0556
CF 6lr0587

By: **Senator Simonaire**

Introduced and read first time: January 15, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Checkoff – Maryland Hunger Relief Fund**

3 FOR the purpose of establishing a certain income tax checkoff system for voluntary
4 contributions to the Maryland Hunger Relief Fund; requiring the Comptroller to
5 include a checkoff on the individual income tax return; providing that the income tax
6 checkoff system include a certain statement; requiring the Comptroller to include
7 certain information in each individual income tax return package; requiring the
8 Comptroller to collect and account for contributions made through the checkoff
9 system and to credit the proceeds to the Fund after deducting the amount necessary
10 to administer the checkoff system; establishing the Maryland Hunger Relief Fund as
11 a special, nonlapsing fund; specifying the purpose of the Fund; requiring the
12 Department of Human Resources to administer the Fund; requiring the State
13 Treasurer to hold the Fund and the Comptroller to account for the Fund; specifying
14 the contents of the Fund; specifying the purpose for which the Fund may be used;
15 providing for the investment of money in and expenditures from the Fund; defining
16 a certain term; providing for the application of this Act; and generally relating to an
17 income tax checkoff system for contributions to the Maryland Hunger Relief Fund.

18 BY adding to

19 Article – Human Services
20 Section 5–609
21 Annotated Code of Maryland
22 (2007 Volume and 2015 Supplement)

23 BY adding to

24 Article – Tax – General
25 Section 2–113.2
26 Annotated Code of Maryland
27 (2010 Replacement Volume and 2015 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 **Article – Human Services**

4 **5–609.**

5 (A) IN THIS SECTION, “FUND” MEANS THE MARYLAND HUNGER RELIEF
6 FUND.

7 (B) THERE IS A MARYLAND HUNGER RELIEF FUND.

8 (C) THE PURPOSE OF THE FUND IS TO PROVIDE MONETARY AND OTHER
9 ASSISTANCE TO ORGANIZATIONS THAT PROVIDE HUNGER RELIEF SERVICES TO
10 LOW-INCOME INDIVIDUALS.

11 (D) THE DEPARTMENT SHALL ADMINISTER THE FUND.

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

14 (2) THE STATE TREASURER SHALL HOLD THE FUND SEPARATELY,
15 AND THE COMPTROLLER SHALL ACCOUNT FOR THE FUND.

16 (F) THE FUND CONSISTS OF:

17 (1) THE NET PROCEEDS FROM CONTRIBUTIONS UNDER THE INCOME
18 TAX CHECKOFF SYSTEM ESTABLISHED UNDER § 2–113.2 OF THE TAX – GENERAL
19 ARTICLE;

20 (2) MONEY APPROPRIATED IN THE STATE BUDGET TO THE FUND; AND

21 (3) ANY OTHER MONEY FROM ANY OTHER SOURCE ACCEPTED FOR
22 THE BENEFIT OF THE FUND.

23 (G) THE FUND MAY BE USED ONLY TO:

24 (1) MAKE GRANTS TO ORGANIZATIONS THAT PROVIDE HUNGER
25 RELIEF SERVICES TO LOW-INCOME INDIVIDUALS; AND

26 (2) PAY THE COSTS OF ADMINISTERING THE FUND THROUGH
27 DISTRIBUTION TO AN ADMINISTRATIVE COST ACCOUNT IN THE DEPARTMENT.

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

3 **(2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE**
4 **AMOUNT NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN**
5 **ADMINISTRATIVE COST ACCOUNT; AND**

6 **(3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,**
7 **DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION**
8 **TO THE MARYLAND HUNGER RELIEF FUND ESTABLISHED UNDER § 5-609 OF THE**
9 **HUMAN SERVICES ARTICLE.**

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
11 1, 2016, and shall be applicable to all taxable years beginning after December 31, 2015.