

HOUSE BILL 684

Q3
HB 1056/18 – W&M

9lr1834

By: **Delegates Wilson and Patterson**
Introduced and read first time: February 7, 2019
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Checkoff – Maryland Veterans Trust Fund**

3 FOR the purpose of establishing a certain income tax checkoff for voluntary contributions
4 to the Maryland Veterans Trust Fund; requiring the Comptroller to include a
5 checkoff on the individual income tax return; providing that the income tax checkoff
6 include a certain statement; requiring the Comptroller to include certain information
7 in each individual income tax return package; requiring the Comptroller to collect
8 and account for contributions made through the checkoff and to credit the proceeds
9 to the Fund after deducting the amount necessary to administer the checkoff;
10 providing that the Fund may consist of certain contributions from the income tax
11 checkoff and certain other money; providing for the application of this Act; and
12 generally relating to an income tax checkoff for contributions to the Maryland
13 Veterans Trust Fund.

14 BY adding to
15 Article – Tax – General
16 Section 2–115 and 10–804(l)
17 Annotated Code of Maryland
18 (2016 Replacement Volume and 2018 Supplement)

19 BY repealing and reenacting, without amendments,
20 Article – State Government
21 Section 9–913(e), (f), (h), and (i)
22 Annotated Code of Maryland
23 (2014 Replacement Volume and 2018 Supplement)

24 BY repealing and reenacting, with amendments,
25 Article – State Government
26 Section 9–913(g)
27 Annotated Code of Maryland
28 (2014 Replacement Volume and 2018 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 – Tax – General**

4 **2–115.**

5 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL
6 INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE “MARYLAND
7 VETERANS TRUST FUND CONTRIBUTION”.

8 (2) THE CHECKOFF SHALL STATE THAT:

9 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT
10 RETURN, MAY CONTRIBUTE TO THE MARYLAND VETERANS TRUST FUND THE
11 AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

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

14 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND,
15 THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME
16 TAX TO BE PAID WITH THE RETURN.

17 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL
18 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE
19 MARYLAND VETERANS TRUST FUND WAS ESTABLISHED AND THE PURPOSES FOR
20 WHICH THE FUND MAY BE USED.

21 (B) THE COMPTROLLER SHALL:

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

24 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE
25 AMOUNT NECESSARY TO ADMINISTER THE CHECKOFF TO AN ADMINISTRATIVE COST
26 ACCOUNT; AND

27 (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,
28 DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION
29 TO THE MARYLAND VETERANS TRUST FUND ESTABLISHED UNDER § 9–913 OF THE
30 STATE GOVERNMENT ARTICLE.

31 10–804.

1 (3) pay the costs of administering the Fund through distribution to an
2 administrative cost account in the Department.

3 (i) Money expended from the Fund is not intended to take the place of funding
4 that would otherwise be appropriated to the Department.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
6 1, 2019, and shall be applicable to all taxable years beginning after December 31, 2018.