

(PRE-FILED)

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By: **Delegate Miller**  
Requested: October 7, 2003  
Introduced and read first time: January 14, 2004  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Checkoff - General Fund Contribution**

3 FOR the purpose of providing certain persons an opportunity for voluntary payments  
4 of additional State income tax through contributions to the State General Fund;  
5 requiring the Comptroller to include on certain income tax return forms a  
6 checkoff option allowing for a contribution to the State General Fund; allowing  
7 certain persons to deduct a contribution from a certain refund or add the  
8 contribution to certain income tax to be paid; requiring the Comptroller to  
9 collect certain contributions and distribute them in a certain manner; providing  
10 for the application of this Act; and generally relating to an income tax checkoff  
11 for a contribution to the State General Fund.

12 BY adding to  
13 Article - Tax - General  
14 Section 2-112  
15 Annotated Code of Maryland  
16 (1997 Replacement Volume and 2003 Supplement)

17 BY repealing and reenacting, with amendments,  
18 Article - Tax - General  
19 Section 10-804(f)  
20 Annotated Code of Maryland  
21 (1997 Replacement Volume and 2003 Supplement)

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

1 **Article - Tax - General**

2 2-112.

3 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL AND  
4 CORPORATION INCOME TAX RETURN FORMS A CHECKOFF DESIGNATED AS THE  
5 "STATE GENERAL FUND CONTRIBUTION".

6 (2) THE CHECKOFF SHALL STATE THAT:

7 (I) THE TAXPAYER, OR EACH SPOUSE IN THE CASE OF A JOINT  
8 RETURN, MAY CONTRIBUTE TO THE STATE GENERAL FUND THE AMOUNT  
9 DESIGNATED BY THE TAXPAYER; AND

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

12 2. IF THE TAXPAYER IS NOT ENTITLED TO A REFUND, THE  
13 TAXPAYER SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX TO  
14 BE PAID WITH THE RETURN.

15 (B) THE COMPTROLLER SHALL:

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

18 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE AMOUNT  
19 NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN ADMINISTRATIVE COST  
20 ACCOUNT; AND

21 (3) DISTRIBUTE THE REMAINING MONEY COLLECTED UNDER THIS  
22 SUBSECTION TO THE GENERAL FUND OF THE STATE.

23 10-804.

24 (f) (1) An individual may designate a contribution to the State Chesapeake  
25 Bay and Endangered Species Fund, established under §§ 1-701 through 1-706 of the  
26 Natural Resources Article, by the checkoff system on the return.

27 (2) A PERSON MAY DESIGNATE A CONTRIBUTION TO THE STATE  
28 GENERAL FUND BY THE CHECKOFF SYSTEM ON THE RETURN.

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
30 July 1, 2004, and shall be applicable to all taxable years beginning after December 31,  
31 2003.