

HOUSE BILL 317

Unofficial Copy  
Q3  
HB 748/01 - W&M

2004 Regular Session  
4r1104

---

By: **Delegate Rudolph**

Introduced and read first time: January 28, 2004

Assigned to: Ways and Means

---

A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Agricultural Land Preservation Fund - Income Tax Checkoff**

3 FOR the purpose of requiring the Comptroller to include a checkoff on individual  
4 income tax return forms for voluntary contributions to the Maryland  
5 Agricultural Land Preservation Fund and to include certain information in each  
6 individual income tax return package; requiring the Comptroller to collect and  
7 account for contributions made through the checkoff system and to credit the  
8 proceeds to the Fund after deducting the amount necessary to administer the  
9 checkoff; providing for the application of this Act; and generally relating to an  
10 income tax checkoff for contributions to the Maryland Agricultural Land  
11 Preservation Fund.

12 BY repealing and reenacting, with amendments,  
13 Article - Agriculture  
14 Section 2-505(b)  
15 Annotated Code of Maryland  
16 (1999 Replacement Volume and 2003 Supplement)

17 BY adding to  
18 Article - Tax - General  
19 Section 2-112  
20 Annotated Code of Maryland  
21 (1997 Replacement Volume and 2003 Supplement)

22 BY repealing and reenacting, with amendments,  
23 Article - Tax - General  
24 Section 10-804(f)  
25 Annotated Code of Maryland  
26 (1997 Replacement Volume and 2003 Supplement)

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

1 **Article - Agriculture**

2 2-505.

3 (b) The Maryland Agricultural Land Preservation Fund shall comprise:

4 (1) Any money made available to the Fund by general or special fund  
5 appropriations; [and]

6 (2) THE NET PROCEEDS FROM CONTRIBUTIONS UNDER THE INCOME  
7 TAX CHECKOFF SYSTEM; AND

8 [(2)] (3) Any OTHER money made available to the Fund by grants or  
9 transfers from governmental or private sources.

10 **Article - Tax - General**

11 2-112.

12 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL INCOME  
13 TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "MARYLAND AGRICULTURAL  
14 LAND PRESERVATION FUND CONTRIBUTION".

15 (2) THE CHECKOFF SHALL STATE THAT:

16 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT  
17 RETURN, MAY CONTRIBUTE TO THE MARYLAND AGRICULTURAL LAND  
18 PRESERVATION FUND THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

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

21 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND, THE  
22 INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX  
23 TO BE PAID WITH THE RETURN.

24 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL  
25 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE  
26 MARYLAND AGRICULTURAL LAND PRESERVATION FUND WAS ESTABLISHED AND  
27 THE PURPOSES FOR WHICH THE FUND MAY BE USED.

28 (B) THE COMPTROLLER SHALL:

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

31 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE AMOUNT  
32 NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN ADMINISTRATIVE COST  
33 ACCOUNT; AND

1           (3)     AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,  
2 DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION  
3 TO THE MARYLAND AGRICULTURAL LAND PRESERVATION FUND ESTABLISHED  
4 UNDER § 2-505 OF THE AGRICULTURE ARTICLE.

5 10-804.

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

9           (2)     AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE  
10 MARYLAND AGRICULTURAL LAND PRESERVATION FUND, ESTABLISHED UNDER §  
11 2-505 OF THE AGRICULTURE ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

12     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
13 July 1, 2004, and shall be applicable to all taxable years beginning after December 31,  
14 2003.