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By: **Cecil County Delegation**

Introduced and read first time: February 11, 2005

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Checkoff - Cecil County Agricultural Preservation Fund**

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

12 BY adding to  
13 Article - Agriculture  
14 Section 2-508.2  
15 Annotated Code of Maryland  
16 (1999 Replacement Volume and 2004 Supplement)

17 BY adding to  
18 Article - Tax - General  
19 Section 2-113 and 10-804(i)  
20 Annotated Code of Maryland  
21 (2004 Replacement Volume)

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

24 **Article - Agriculture**

25 2-508.2.

26 (A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS  
27 INDICATED.

1 (2) "FUND" MEANS THE CECIL COUNTY AGRICULTURAL PRESERVATION  
2 FUND ESTABLISHED UNDER THIS SECTION.

3 (3) "INCOME TAX CHECKOFF SYSTEM" MEANS THE CHECKOFF SYSTEM  
4 ESTABLISHED UNDER § 2-113 OF THE TAX - GENERAL ARTICLE.

5 (B) (1) THERE IS A CECIL COUNTY AGRICULTURAL PRESERVATION FUND.

6 (2) THE NET PROCEEDS FROM CONTRIBUTIONS UNDER THE INCOME  
7 TAX CHECKOFF SYSTEM AND ANY OTHER DONATIONS TO THE FUND SHALL BE  
8 CREDITED TO THE FUND.

9 (3) THE FUND SHALL ONLY BE USED FOR THE FOLLOWING  
10 AGRICULTURAL PRESERVATION PURPOSES IN CECIL COUNTY:

11 (I) TO PRESERVE AGRICULTURAL LAND AND WOODLAND AS OPEN  
12 SPACE LAND;

13 (II) TO PROVIDE SOURCES OF AGRICULTURAL PRODUCTS;

14 (III) TO CURB THE SPREAD OF URBAN BLIGHT AND DETERIORATION;  
15 AND

16 (IV) TO HELP CONTROL THE URBAN EXPANSION THAT IS  
17 CONSUMING THE AGRICULTURAL LAND AND WOODLAND IN CECIL COUNTY AND THE  
18 STATE.

19 (4) THE COUNTY COMMISSIONERS SHALL ESTABLISH THE PROCEDURES  
20 NECESSARY TO ADMINISTER THE FUND.

21 **Article - Tax - General**

22 2-113.

23 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL INCOME  
24 TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "CECIL COUNTY  
25 AGRICULTURAL PRESERVATION FUND CONTRIBUTION".

26 (2) THE CHECKOFF SHALL STATE THAT:

27 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT  
28 RETURN, MAY CONTRIBUTE TO THE CECIL COUNTY AGRICULTURAL PRESERVATION  
29 FUND THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

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

32 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND, THE  
33 INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX  
34 TO BE PAID WITH THE RETURN.

1           (3)     THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL  
2 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE  
3 CECIL COUNTY AGRICULTURAL PRESERVATION FUND WAS ESTABLISHED AND THE  
4 PURPOSES FOR WHICH THE FUND MAY BE USED.

5     (B)     THE COMPTROLLER SHALL:

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

8           (2)     FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE AMOUNT  
9 NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN ADMINISTRATIVE COST  
10 ACCOUNT; AND

11          (3)     AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,  
12 DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION  
13 TO THE CECIL COUNTY AGRICULTURAL PRESERVATION FUND ESTABLISHED UNDER  
14 § 2-508.2 OF THE AGRICULTURE ARTICLE.

15 10-804.

16     (I)     AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE CECIL COUNTY  
17 AGRICULTURAL PRESERVATION FUND, ESTABLISHED UNDER § 2-508.2 OF THE  
18 AGRICULTURE ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

19     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
20 July 1, 2005, and shall be applicable to all taxable years beginning after December 31,  
21 2004.