

HOUSE BILL 750

Q3
HB 151/11 – W&M

3lr0112

By: **Chair, Ways and Means Committee (By Request – Departmental – Veterans Affairs)**

Introduced and read first time: February 6, 2013

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of establishing an income tax checkoff for the Maryland Veterans
4 Trust Fund; requiring the Comptroller of the Treasury to include a checkoff on
5 individual income tax return forms for voluntary contributions to the Fund and
6 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 Fund after deducting the
9 amount necessary to administer the checkoff; providing for the application of
10 this Act; and generally relating to an income tax checkoff system for
11 contributions to the Maryland Veterans Trust Fund.

12 BY repealing and reenacting, without amendments,
13 Article – State Government
14 Section 9–913(a)
15 Annotated Code of Maryland
16 (2009 Replacement Volume and 2012 Supplement)

17 BY repealing and reenacting, with amendments,
18 Article – State Government
19 Section 9–913(e)
20 Annotated Code of Maryland
21 (2009 Replacement Volume and 2012 Supplement)

22 BY adding to
23 Article – Tax – General
24 Section 2–114 and 10–804(k)
25 Annotated Code of Maryland
26 (2010 Replacement Volume and 2012 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
2 MARYLAND, That the Laws of Maryland read as follows:

3 **Article – State Government**

4 9–913.

5 (a) In this section, “Fund” means the Maryland Veterans Trust Fund.

6 (e) The Fund consists of:

7 (1) gifts and grants that the Department receives under § 9–912(b) of
8 this subtitle; [and]

9 (2) contributions to the Fund from the sale of tickets from instant
10 ticket lottery machines under § 9–112(d) of this title; AND

11 **(3) CONTRIBUTIONS TO THE FUND FROM THE INCOME TAX**
12 **CHECKOFF SYSTEM ESTABLISHED UNDER § 2–114 OF THE TAX – GENERAL**
13 **ARTICLE.**

14 **Article – Tax – General**

15 **2–114.**

16 **(A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL**
17 **INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE “MARYLAND**
18 **VETERANS TRUST FUND CONTRIBUTION”.**

19 **(2) THE CHECKOFF SHALL STATE THAT:**

20 **(I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A**
21 **JOINT RETURN, MAY CONTRIBUTE TO THE MARYLAND VETERANS TRUST FUND**
22 **THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND**

23 **(II) 1. THE INDIVIDUAL SHALL DEDUCT THE AMOUNT OF**
24 **THE CONTRIBUTION FROM ANY REFUND TO WHICH THE INDIVIDUAL IS**
25 **ENTITLED; OR**

26 **2. IF THE INDIVIDUAL IS NOT ENTITLED TO A**
27 **REFUND, THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO**
28 **THE INCOME TAX TO BE PAID WITH THE RETURN.**

29 **(3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL**
30 **INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH**

1 THE MARYLAND VETERANS TRUST FUND WAS ESTABLISHED AND THE
2 PURPOSES FOR WHICH THE FUND MAY BE USED.

3 (B) THE COMPTROLLER SHALL:

4 (1) COLLECT THE CHECKOFF CONTRIBUTIONS AND ACCOUNT FOR
5 THE MONEY COLLECTED TO:

6 (I) THE STATE TREASURER; AND

7 (II) THE BOARD OF TRUSTEES OF THE MARYLAND
8 VETERAN'S TRUST;

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

12 (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS
13 SUBSECTION, DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER
14 THIS SUBSECTION TO THE MARYLAND VETERANS TRUST FUND ESTABLISHED
15 UNDER § 9-913 OF THE STATE GOVERNMENT ARTICLE.

16 10-804.

17 (K) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE
18 MARYLAND VETERANS TRUST FUND, ESTABLISHED UNDER § 9-913 OF THE
19 STATE GOVERNMENT ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 2013, and shall be applicable to all taxable years beginning after December 31,
22 2012.