

# HOUSE BILL 1521

Q3

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By: **Delegates Olszewski, Anderson, Aumann, Barve, Bohanan, Boteler, Cardin, Carter, Clagett, Clippinger, Cluster, Conaway, Cullison, DeBoy, Donoghue, Elliott, Haddaway–Riccio, Harper, Haynes, Hogan, Hucker, Jacobs, Jameson, Kach, A. Kelly, Kipke, Kramer, Krebs, Lafferty, McDermott, McMillan, A. Miller, Minnick, Mitchell, Oaks, Otto, B. Robinson, Rosenberg, Rudolph, Schulz, Smigiel, Stocksdale, Stukes, Valderrama, Valentino–Smith, Vitale, M. Washington, Wilson, and Wood**

Introduced and read first time: March 3, 2014

Assigned to: Rules and Executive Nominations

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

15 BY adding to

16 Article – Tax – General  
17 Section 2–114 and 10–804(l)  
18 Annotated Code of Maryland  
19 (2010 Replacement Volume and 2013 Supplement)

20 BY repealing and reenacting, without amendments,

21 Article – State Government  
22 Section 9–913(e), (f), (h), and (i)  
23 Annotated Code of Maryland

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (2009 Replacement Volume and 2013 Supplement)

2 BY repealing and reenacting, with amendments,  
3 Article – State Government  
4 Section 9–913(g)  
5 Annotated Code of Maryland  
6 (2009 Replacement Volume and 2013 Supplement)

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

9 **Article – Tax – General**

10 **2–114.**

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

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

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

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

21 **2. IF THE INDIVIDUAL IS NOT ENTITLED TO A**  
22 **REFUND, THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO**  
23 **THE INCOME TAX 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**  
26 **THE MARYLAND VETERANS TRUST FUND WAS ESTABLISHED AND THE**  
27 **PURPOSES FOR WHICH THE FUND MAY BE USED.**

28 **(B) THE COMPTROLLER SHALL:**

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



- 1           (1)    make grants and loans under § 9–914.2(a)(3) of this subtitle;
- 2           (2)    be invested under § 9–914.3(b) of this subtitle; and
- 3           (3)    pay the costs of administering the Fund through distribution to an  
4 administrative cost account in the Department.
- 5           (i)    Money expended from the Fund is not intended to take the place of  
6 funding that would otherwise be appropriated to the Department.

7           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 2014, and shall be applicable to all taxable years beginning after December 31,  
9 2013.