

HOUSE BILL 485

G1, Q3

(5lr0128)

ENROLLED BILL

— *Ways and Means/Budget and Taxation and Education, Health, and Environmental Affairs* —

Introduced by **The Speaker (By Request – Administration) and Delegates Adams, Afzali, Anderton, Arentz, Aumann, Buckel, Carozza, Cassilly, Cluster, Ebersole, Fennell, Flanagan, Folden, Ghrist, Hornberger, Impallaria, Jacobs, Kipke, Kittleman, Krebs, Long, Mautz, McComas, McConkey, McDonough, McKay, McMillan, Metzgar, Miele, Otto, Reilly, Rey, Saab, Shoemaker, Szeliga, Vogt, A. Washington, West, and B. Wilson**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this _____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Election Law – Fair Campaign Financing Fund – Income Tax Checkoff**

3 FOR the purpose of requiring the Comptroller to establish a checkoff on the individual
4 income tax return through which certain individuals may make a contribution ~~up to~~
5 ~~a certain amount~~ to the Fair Campaign Financing Fund; requiring the Comptroller
6 to credit certain funds to the Fair Campaign Financing Fund; providing that certain
7 ~~fees and penalties be deposited in~~ fees, fines, and penalties that are assessed under
8 the Election Law Article and the General Provisions Article be distributed to the Fair
9 Campaign Financing Fund; authorizing voluntary contributions to be made to the

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber/conference committee amendments.



1 Fair Campaign Financing Fund through the Web site of the State Board of Elections;
 2 requiring that certain anonymous contributions and certain surplus campaign funds
 3 be distributed to the Fair Campaign Financing Fund; authorizing the use of a certain
 4 amount of money in the Fair Campaign Financing Fund to pay certain costs of
 5 administering public campaign financing; requiring the Comptroller to take certain
 6 actions to administer the checkoff; *prohibiting a gubernatorial ticket from soliciting*
 7 *certain contributions or operating in coordination for fundraising activities under*
 8 *certain circumstances; providing that the candidates on a certain gubernatorial ticket*
 9 *may not be a member of certain slates; prohibiting the authorized candidate campaign*
 10 *committee for a former gubernatorial ticket that qualified for public contributions*
 11 *from engaging in certain campaign finance activity under certain circumstances;*
 12 *prohibiting a certain gubernatorial ticket from making certain transfers or*
 13 *expenditures; providing for the application of certain provisions of this Act; and*
 14 generally relating to the Fair Campaign Financing Fund.

15 BY repealing and reenacting, with amendments,

16 Article – Election Law

17 Section ~~15-103~~ 5-403, 13-235(f), 13-239, 13-247, 13-306(i), 13-307(i), 13-309.1(i),
 18 13-340, 13-409, 13-604(d)(3), 13-604.1(s), 14-107(c), ~~and 15-103~~ 15-103,
 19 and 15-107

20 Annotated Code of Maryland

21 (2010 Replacement Volume and 2014 Supplement)

22 BY repealing and reenacting, without amendments,

23 Article – Election Law

24 Section 13-235(a) and (b), 13-309.1(g), 13-604(a)(1), and 13-604.1(b)

25 Annotated Code of Maryland

26 (2010 Replacement Volume and 2014 Supplement)

27 BY adding to

28 Article – Election Law

29 Section 13-604(g), 15-104.1, and 16-1003

30 Annotated Code of Maryland

31 (2010 Replacement Volume and 2014 Supplement)

32 BY repealing and reenacting, without amendments,

33 Article – General Provisions

34 Section 5-405(d) and (g)

35 Annotated Code of Maryland

36 (2014 Volume)

37 BY adding to

38 Article – General Provisions

39 Section 5-405(h)

40 Annotated Code of Maryland

41 (2014 Volume)

1 BY repealing and reenacting, with amendments,

2 Article – General Provisions

3 Section 5–903

4 Annotated Code of Maryland

5 (2014 Volume)

6 BY adding to

7 Article – Tax – General

8 Section 2–113.1

9 Annotated Code of Maryland

10 (2010 Replacement Volume and 2014 Supplement)

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

13 **Article – Election Law**

14 5–403.

15 [(a) Filing fees paid by candidates under § 5–401 of this subtitle shall be
16 distributed [as specified in this section.

17 (b) Filing fees received by a local board shall be transferred to the governing body
18 of the county.

19 (c) Filing fees received by the State Board shall be divided and distributed:

20 (1) with respect to candidates for statewide office:

21 (i) \$60 to the Baltimore City Board of Elections; and

22 (ii) \$10 each to each other local board;

23 (2) with respect to candidates for any other public or party office in a
24 multicounty district, in equal amounts to the local board of each county that contains part
25 of the district to which the candidacy relates; and

26 (3) with respect to a candidate for a public or party office in a district wholly
27 contained within one county, to the local board of that county] **TO THE FAIR CAMPAIGN**
28 **FINANCING FUND ESTABLISHED UNDER § 15–103 OF THIS ARTICLE.**

29 13–235.

30 (a) This section applies to the following officials:

31 (1) the Governor;

- 1 (2) the Lieutenant Governor;
2 (3) the Attorney General;
3 (4) the Comptroller; and
4 (5) a member of the General Assembly.

5 (b) Except as provided in subsection (c), (d), or (e) of this section, during a regular
6 session of the General Assembly an official described in subsection (a) of this section, or a
7 person acting on behalf of the official, may not, as to a candidate for federal, State, or local
8 office, or a campaign finance entity of the candidate or any other campaign finance entity
9 organized under this title and operated in coordination with a candidate:

- 10 (1) receive a contribution;
11 (2) conduct a fund-raising event;
12 (3) solicit or sell a ticket to a fund-raising event; or
13 (4) deposit or use any contribution of money that was not deposited prior
14 to the session.

15 (f) (1) As to a violation of this section, the campaign finance entity of the
16 official in violation is liable for a civil penalty as provided in this subsection.

17 (2) The State Board, represented by the State Prosecutor, may institute a
18 civil action in the circuit court for any county seeking the civil penalty provided in this
19 subsection.

20 (3) A campaign finance entity that receives a contribution as a result of the
21 violation shall:

- 22 (i) refund the contribution to the contributor; and
23 (ii) pay a civil penalty that equals the sum of \$1,000 plus the amount
24 of the contribution.

25 (4) **A CIVIL PENALTY IMPOSED UNDER THIS SUBSECTION SHALL BE**
26 **DISTRIBUTED TO THE FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER §**
27 **15-103 OF THIS ARTICLE.**

28 13-239.

1 Except as provided in § 13–240 of this subtitle, if a campaign finance entity receives
2 a contribution from an anonymous source, the campaign finance entity:

3 (1) may not use the contribution for any purpose; and

4 (2) shall remit the contribution to the [State Treasurer] **FAIR CAMPAIGN**
5 **FINANCING FUND ESTABLISHED UNDER § 15–103 OF THIS ARTICLE.**

6 13–247.

7 After all campaign expenditures have been made and before filing a final campaign
8 finance report under Subtitle 3 of this title, any remaining balance in the account of a
9 campaign finance entity shall be returned pro rata to the contributors or paid to:

10 (1) if the campaign finance entity is a personal treasurer or a political
11 committee formed to support a candidate or act for a political party:

12 (i) the State central committee of the political party:

13 1. of which the candidate is a member; or

14 2. for which the political committee is acting;

15 (ii) the local central committee of the political party:

16 1. of which the candidate is a member in a county in which
17 the candidate resides or which the candidate seeks to represent; or

18 2. for which the political committee is acting;

19 (iii) the board of education of a county in which the candidate resides
20 or which the candidate seeks to represent;

21 (2) a nonprofit organization that provides services or funds for the benefit
22 of pupils or teachers;

23 (3) a charitable organization registered or exempt from registration under
24 the Maryland Charitable Solicitations Act; [or]

25 (4) **THE FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER §**
26 **15–103 OF THIS ARTICLE; OR**

27 [(4)] (5) a public or private institution of higher education in the State if:

28 (i) that institution possesses a certificate of approval from the
29 Maryland Higher Education Commission; and

1 (ii) the payment is designated for use by the institution solely to
2 award scholarships, grants, or loans to students attending the institution.

3 13-306.

4 (i) (1) A person who fails to provide on an independent expenditure report all
5 of the information required by this section shall file an amended report as provided in §
6 13-327(b) of this subtitle.

7 (2) (i) Except as provided in subparagraph (ii) of this paragraph, in
8 addition to any other sanction provided by law, the State Board may assess a civil penalty
9 for failure to file properly an independent expenditure report or an amended independent
10 expenditure report in an amount not exceeding the greater of:

11 1. \$1,000 for each day or part of a day that an independent
12 expenditure report or amended independent expenditure report is overdue; or

13 2. 10% of the amount of the donations or independent
14 expenditures that were not reported in a timely manner.

15 (ii) If the failure to file properly an independent expenditure report
16 or an amended independent expenditure report occurs more than 28 days before the day of
17 a primary or general election, the State Board may assess a civil penalty in an amount not
18 exceeding the greater of:

19 1. \$100 for each day or part of a day that an independent
20 expenditure report or amended independent expenditure report is overdue; or

21 2. 10% of the amount of the donations or disbursements for
22 independent expenditures that were not reported in a timely manner.

23 (3) A civil penalty under paragraph (2) of this subsection shall be:

24 (i) assessed in the manner specified in § 13-604.1 of this title; and

25 (ii) distributed to the [General Fund of the State] **FAIR CAMPAIGN**
26 **FINANCING FUND ESTABLISHED UNDER § 15-103 OF THIS ARTICLE.**

27 (4) A person who fails to file properly an independent expenditure report
28 or amended independent expenditure report under this section may seek relief from a
29 penalty under paragraph (2) of this subsection for just cause as provided in § 13-337 of this
30 subtitle.

31 13-307.

1 (i) (1) A person who fails to provide on an electioneering communication
2 report all of the information required by this section shall file an amended report as
3 provided in § 13-327(b) of this subtitle.

4 (2) (i) Except as provided in subparagraph (ii) of this paragraph, in
5 addition to any other sanction provided by law, the State Board may assess a civil penalty
6 for failure to file properly an electioneering communication report or an amended
7 electioneering communication report in an amount not exceeding the greater of:

8 1. \$1,000 for each day or part of a day that an electioneering
9 communication report or amended electioneering communication report is overdue; or

10 2. 10% of the amount of the donations or disbursements for
11 electioneering communications that were not reported in a timely manner.

12 (ii) If the failure to file properly an electioneering communication
13 report or an amended electioneering communication report occurs more than 28 days before
14 the day of a primary or general election, the State Board may assess a civil penalty in an
15 amount not exceeding the greater of:

16 1. \$100 for each day or part of a day that an electioneering
17 communication report or amended electioneering communication report is overdue; or

18 2. 10% of the amount of the donations or disbursements for
19 electioneering communications that were not reported in a timely manner.

20 (3) A penalty under paragraph (2) of this subsection shall be:

21 (i) assessed in the manner specified in § 13-604.1 of this title; and

22 (ii) distributed to the [General Fund of the State] **FAIR CAMPAIGN**
23 **FINANCING FUND ESTABLISHED UNDER § 15-103 OF THIS ARTICLE.**

24 (4) A person who fails to file properly an electioneering communication
25 report or amended electioneering communication report under this section may seek relief
26 from a penalty under paragraph (2) of this subsection for just cause as provided in §
27 13-337 of this subtitle.

28 13-309.1.

29 (g) In addition to any other sanction provided by law, the State Board may assess
30 a penalty for failure to file properly a disclosure report or an amended disclosure report
31 required under this section in an amount not exceeding the greater of:

32 (1) \$1,000 for each day or part of a day that a disclosure report or an
33 amended campaign finance report is overdue; or

1 (2) 10% of the amount of the contributions or expenditures that were not
2 reported in a timely manner.

3 (i) A penalty under subsection (g) of this section shall be:

4 (1) assessed in the manner specified in § 13-604.1 of this title; and

5 (2) distributed to the [General Fund of the State] FAIR CAMPAIGN
6 FINANCING FUND ESTABLISHED UNDER § 15-103 OF THIS ARTICLE.

7 13-340.

8 Fees for late filing of campaign finance reports, affidavits, or amended campaign
9 finance reports imposed under § 13-331 of this subtitle shall be [paid to the State Board
10 and be applied to pay the expenses of collection and of any audits of campaign finance
11 reports performed by or at the direction of the State Administrator] DISTRIBUTED TO THE
12 FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER § 15-103 OF THIS
13 ARTICLE.

14 13-409.

15 (a) There is a \$10 late filing fee for each day or part of a day, excluding a Saturday,
16 Sunday, or holiday, that a campaign finance report required by § 13-408 of this subtitle is
17 overdue.

18 (b) The maximum fee payable is \$250.

19 (c) A late fee assessed under this section shall be:

20 (1) paid from the personal funds of the incumbent; AND

21 (2) DISTRIBUTED TO THE FAIR CAMPAIGN FINANCING FUND
22 ESTABLISHED UNDER § 15-103 OF THIS ARTICLE.

23 13-604.

24 (a) (1) A person who violates a provision of this title without knowing that the
25 act is illegal shall pay a civil penalty in accordance with subsections (b) through (g) of this
26 section.

27 (d) (3) The District Court shall [remit to the State Board] DISTRIBUTE all late
28 fees collected TO THE FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER §
29 15-103 OF THIS ARTICLE.

1 **(G) A CIVIL PENALTY IMPOSED UNDER THIS SECTION SHALL BE**
2 **DISTRIBUTED TO THE FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER §**
3 **15-103 OF THIS ARTICLE.**

4 13-604.1.

5 **(b) The State Board may impose a civil penalty in accordance with this section for**
6 **the following violations:**

7 **(1) making a disbursement in a manner not authorized in § 13-218(b)(2),**
8 **(c), and (d) of this title;**

9 **(2) failure to maintain a campaign bank account as required in § 13-220(a)**
10 **of this title;**

11 **(3) making a disbursement by a method not authorized in § 13-220(d) of**
12 **this title;**

13 **(4) failure to maintain detailed and accurate account books and records as**
14 **required in § 13-221 of this title;**

15 **(5) failure to report all contributions received and expenditures made as**
16 **required in § 13-304(b) of this title;**

17 **(6) failure to include an authority line on campaign material as required in**
18 **§ 13-401 of this title; or**

19 **(7) failure to retain a copy of campaign material as required in § 13-403 of**
20 **this title.**

21 **(s) Penalties collected under this section shall be distributed to the [General**
22 **Fund of the State] FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER § 15-103**
23 **OF THIS ARTICLE.**

24 14-107.

25 **(c) (1) As provided in this subsection, the State Board may impose fees for late**
26 **filing of:**

27 **(i) a statement required under § 14-104 of this title; or**

28 **(ii) an amended statement required under subsection (b) of this**
29 **section.**

1 (2) The State Board may impose late filing fees in the same amounts and
2 in the same manner as provided under § 13-331(a) and (b) of this article for late filing of
3 campaign finance reports.

4 (3) Late filing fees imposed under this subsection shall be distributed to
5 the [General Fund of the State] FAIR CAMPAIGN FINANCING FUND ESTABLISHED
6 UNDER § 15-103 OF THIS ARTICLE.

7 15-103.

8 (a) There is a Fair Campaign Financing Fund.

9 (b) The Comptroller shall administer the Fund in accordance with this section.

10 (c) In accordance with this title, the Comptroller shall:

11 (1) credit to the Fund:

12 (I) all money collected under this title; ~~AND~~

13 ~~(H)~~ (II) VOLUNTARY CONTRIBUTIONS TO THE FUND MADE
14 ELECTRONICALLY THROUGH THE STATE BOARD'S WEB SITE;

15 (III) FEES, FINES, AND PENALTIES ASSESSED UNDER THIS
16 ARTICLE OR THE GENERAL PROVISIONS ARTICLE THAT ARE EXPRESSLY
17 ALLOCATED TO THE FUND BY LAW;

18 (IV) AN ANONYMOUS CONTRIBUTION PAID TO THE FUND UNDER
19 § 13-239 OF THIS ARTICLE;

20 (V) SURPLUS CAMPAIGN FUNDS PAID TO THE FUND UNDER §
21 13-247 OF THIS ARTICLE; AND

22 (VI) CONTRIBUTIONS TO THE FUND MADE THROUGH THE
23 CHECKOFF ON THE INDIVIDUAL INCOME TAX RETURN ESTABLISHED UNDER §
24 2-113.1 OF THE TAX - GENERAL ARTICLE;

25 (2) subject to the usual investing procedures for State funds, invest the
26 money in the Fund; and

27 (3) make distributions from the Fund promptly on authorization by the
28 State Board.

29 (d) The Comptroller shall distribute public contributions:

1 (1) only on authorization of the State Board; and

2 (2) as to each eligible gubernatorial ticket, to the same campaign account
3 of a single campaign finance entity established under Title 13, Subtitle 2 of this article.

4 (e) The Comptroller shall submit a statement of the Fund's balance to the State
5 Board at the State Board's request and on May 15 of each year.

6 ~~16-1003.~~

7 ~~NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A FINE OR CIVIL~~
8 ~~PENALTY COLLECTED FOR A VIOLATION UNDER THIS ARTICLE SHALL BE DEPOSITED~~
9 ~~IN THE FAIR CAMPAIGN FINANCING FUND UNDER TITLE 15 OF THIS ARTICLE.~~

10 (F) TO PAY COSTS DIRECTLY RELATED TO THE ADMINISTRATION OF THIS
11 TITLE, THE STATE BOARD MAY EXPEND IN EACH FISCAL YEAR AN AMOUNT OF
12 MONEY IN THE FUND THAT DOES NOT EXCEED THE LESSER OF:

13 (1) 3% OF THE FUND'S BALANCE, AS CALCULATED ON THE LAST DAY
14 OF THE IMMEDIATELY PRECEDING FISCAL YEAR; OR

15 (2) \$100,000.

16 15-104.1.

17 (A) AFTER FILING A NOTICE OF INTENT TO QUALIFY FOR A PUBLIC
18 CONTRIBUTION UNDER THIS TITLE, A GUBERNATORIAL TICKET OR A PERSON ACTING
19 ON BEHALF OF THE GUBERNATORIAL TICKET MAY NOT, FOR THE BENEFIT OF ANY
20 POLITICAL COMMITTEE OR ANY PERSON REQUIRED TO REGISTER WITH THE STATE
21 BOARD UNDER § 13-306 OR § 13-307 OF THIS ARTICLE OR FOR A PARTICIPATING
22 ORGANIZATION ORGANIZED UNDER § 13-309.2 OF THIS ARTICLE:

23 (1) SOLICIT CONTRIBUTIONS, INCLUDING THE AUTHORIZED USE OF
24 THE NAMES OR IMAGES OF THE GUBERNATORIAL TICKET IN THE SOLICITATION; OR

25 (2) OPERATE IN COORDINATION WITH ANY ENTITY FOR FUNDRAISING
26 ACTIVITIES.

27 (B) AFTER FILING A NOTICE OF INTENT TO QUALIFY FOR A PUBLIC
28 CONTRIBUTION UNDER THIS TITLE, THE MEMBERS OF A GUBERNATORIAL TICKET
29 MAY NOT BE A MEMBER OF A SLATE THAT DOES NOT RECEIVE A PUBLIC
30 CONTRIBUTION.

1 (C) UNTIL A FINAL CAMPAIGN FINANCE REPORT IS FILED WITH THE STATE
 2 BOARD AND ANY REMAINING FUNDS OF THE PUBLIC CONTRIBUTION DISTRIBUTED
 3 TO A GUBERNATORIAL TICKET ARE REPAYED TO THE COMPTROLLER FOR REDEPOSIT
 4 IN THE FUND IN ACCORDANCE WITH § 15-107 OF THIS SUBTITLE, ANY AUTHORIZED
 5 CANDIDATE CAMPAIGN COMMITTEE ORGANIZED UNDER TITLE 13 OF THIS ARTICLE
 6 ON BEHALF OF THE MEMBERS OF A GUBERNATORIAL TICKET MAY NOT ENGAGE IN
 7 CAMPAIGN FINANCE ACTIVITY.

8 15-107.

9 (a) A public contribution may be spent only:

10 (1) in accordance with § 13-218 of this article;

11 (2) to further the gubernatorial ticket's nomination or election;

12 (3) for expenses incurred not later than 30 days after the election for which
 13 the public contribution was made; and

14 (4) for purposes that do not violate State law.

15 (B) AN ELIGIBLE GUBERNATORIAL TICKET MAY NOT MAKE:

16 (1) A TRANSFER; OR

17 (2) AN EXPENDITURE RELATING TO FUNDRAISING ACTIVITY BY ANY
 18 OTHER POLITICAL COMMITTEE ORGANIZED UNDER THIS ARTICLE.

19 [(b)] (C) (1) Any part of a public contribution that is not spent shall be repaid
 20 to the Comptroller for redeposit in the Fund not later than 60 days after the election for
 21 which the public contribution was made.

22 (2) In computing whether part of a public contribution is not spent, all
 23 private contributions to the gubernatorial ticket shall be treated as spent before the
 24 expenditure of any of the public contribution.

25 [(c)] (D) The members of a gubernatorial ticket and the responsible officers of its
 26 campaign finance entity are jointly and severally personally liable for repaying to the
 27 Comptroller any part of a public contribution that is not spent or that was spent in violation
 28 of subsection (a) of this section.

29 16-1003.

1 NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A FINE IMPOSED FOR A
2 CRIMINAL VIOLATION OF THIS ARTICLE SHALL BE DISTRIBUTED TO THE FAIR
3 CAMPAIGN FINANCING FUND ESTABLISHED UNDER § 15-103 OF THIS ARTICLE.

4 Article – General Provisions

5 5-405.

6 (d) If the Ethics Commission determines that a respondent has violated Subtitle 7
7 of this title, the Ethics Commission may:

8 (1) require a respondent who is a regulated lobbyist to file any additional
9 reports or information that reasonably relates to information required under §§ 5-703 and
10 5-704 of this title;

11 (2) impose a fine not exceeding \$5,000 for each violation; or

12 (3) subject to subsection (e) of this section, suspend the registration of a
13 regulated lobbyist.

14 (g) (1) If the respondent is a regulated lobbyist, for each report required under
15 Subtitle 7 of this title that is filed late, the respondent shall pay a fee of \$10 for each late
16 day, not to exceed a total of \$1,000.

17 (2) If the respondent is an official, for each financial disclosure statement
18 found to have been filed late, the respondent shall pay a fee of \$5 for each late day, not to
19 exceed a total of \$500.

20 (H) A PENALTY, FINE, OR FEE ASSESSED UNDER THIS SECTION SHALL BE
21 DISTRIBUTED TO THE FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER §
22 15-103 OF THE ELECTION LAW ARTICLE.

23 5-903.

24 (a) Except as provided in § 5-716 of this title, a person that knowingly and
25 willfully violates Subtitle 7 of this title is guilty of a misdemeanor and on conviction is
26 subject to a fine not exceeding \$10,000 or imprisonment not exceeding 1 year or both.

27 (b) If the person is not an individual, each officer or partner who knowingly
28 authorizes or participates in a violation of Subtitle 7 of this title is guilty of a misdemeanor
29 and on conviction is subject to the penalty specified in subsection (a) of this section.

30 (C) A FINE ASSESSED UNDER THIS SECTION SHALL BE DISTRIBUTED TO THE
31 FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER § 15-103 OF THE
32 ELECTION LAW ARTICLE.

1 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
2 as follows:

3 **Article – Tax – General**

4 **2–113.1.**

5 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL
6 INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE “FAIR CAMPAIGN
7 FINANCING FUND CONTRIBUTION”.

8 (2) THE CHECKOFF SHALL STATE THAT:

9 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT
10 RETURN, MAY CONTRIBUTE TO THE FAIR CAMPAIGN FINANCING FUND THE
11 AMOUNT DESIGNATED BY THE INDIVIDUAL, ~~NOT TO EXCEED \$500~~, IF THE
12 INDIVIDUAL OR EACH SPOUSE IS A UNITED STATES CITIZEN OR ADMITTED FOR
13 PERMANENT LEGAL RESIDENCE IN THE UNITED STATES; AND

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

16 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND ~~OR~~
17 ~~DOES NOT OWE ANY INCOME TAX~~, THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE
18 CONTRIBUTION TO THE INCOME TAX TO BE PAID, ~~IF ANY~~, WITH THE RETURN.

19 (3) THE COMPTROLLER SHALL INCLUDE WITH THE INDIVIDUAL
20 INCOME TAX RETURN PACKAGE A DESCRIPTION OF THE PURPOSES FOR WHICH THE
21 FAIR CAMPAIGN FINANCING FUND WAS ESTABLISHED AND THE PURPOSES FOR
22 WHICH THE FUND MAY BE USED.

23 (B) THE COMPTROLLER SHALL:

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

26 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE
27 AMOUNT NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN
28 ADMINISTRATIVE COST ACCOUNT; AND

29 (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,
30 DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION
31 TO THE FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER § 15–103 OF THE
32 ELECTION LAW ARTICLE.

1 ~~SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect~~
2 ~~October 1, 2015.~~

3 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July
4 1, 2015. Section 2 of this Act shall be applicable to all taxable years beginning after
5 December 31, 2014.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.