

# SENATE BILL 47

G1, Q3

5lr0576

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By: **Senators Brochin, Jennings, and Pinsky**

Introduced and read first time: January 21, 2015

Assigned to: Budget and Taxation and Education, Health, and Environmental Affairs

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## A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of establishing a checkoff on the individual income tax return through  
4 which certain individuals may make a contribution to the Fair Campaign Financing  
5 Fund; requiring the Comptroller to take certain actions to administer the checkoff;  
6 and generally relating to allowing individuals to contribute to the Fair Campaign  
7 Financing Fund through a checkoff on the individual income tax return.

8 BY repealing and reenacting, with amendments,

9 Article – Election Law

10 Section 15–103

11 Annotated Code of Maryland

12 (2010 Replacement Volume and 2014 Supplement)

13 BY adding to

14 Article – Tax – General

15 Section 2–113.1

16 Annotated Code of Maryland

17 (2010 Replacement Volume and 2014 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Election Law**

21 15–103.

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

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

2 (1) credit to the Fund:

3 (I) all money collected under this title; AND

4 (II) CONTRIBUTIONS TO THE FUND MADE THROUGH THE  
5 CHECKOFF ON THE INDIVIDUAL INCOME TAX RETURN ESTABLISHED UNDER §  
6 2-113.1 OF THE TAX – GENERAL ARTICLE;

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

9 (3) make distributions from the Fund promptly on authorization by the  
10 State Board.

11 (d) The Comptroller shall distribute public contributions:

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

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

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

17 **Article – Tax – General**

18 **2-113.1.**

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

22 (2) THE CHECKOFF SHALL STATE THAT:

23 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT  
24 RETURN, MAY CONTRIBUTE TO THE FAIR CAMPAIGN FINANCING FUND THE  
25 AMOUNT DESIGNATED BY THE INDIVIDUAL IF THE INDIVIDUAL OR EACH SPOUSE IS  
26 A UNITED STATES CITIZEN OR ADMITTED FOR PERMANENT LEGAL RESIDENCE IN  
27 THE UNITED STATES; AND

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

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

4                   **(3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL**  
5 **INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE**  
6 **FAIR CAMPAIGN FINANCING FUND WAS ESTABLISHED AND THE PURPOSES FOR**  
7 **WHICH THE FUND MAY BE USED.**

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

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

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

14                   **(3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,**  
15 **DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION**  
16 **TO THE FAIR CAMPAIGN FINANCING FUND ESTABLISHED UNDER § 15-103 OF THE**  
17 **ELECTION LAW ARTICLE.**

18                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
19 1, 2015.