

HOUSE BILL 780

Q3
HB 686/15 – W&M

6lr2265

By: **Delegates C. Wilson, Atterbeary, Folden, C. Howard, Luedtke, Malone, McComas, McMillan, Metzgar, Miele, Oaks, Patterson, Pena–Melnik, Reilly, Shoemaker, Sophocleus, Turner, Valentino–Smith, Vaughn, Walker, ~~and M. Washington~~ M. Washington, Afzali, D. Barnes, Buckel, Ebersole, Fennell, Hixson, Hornberger, S. Howard, Kaiser, Long, Platt, Simonaire, and Tarlau**

Introduced and read first time: February 8, 2016

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 14, 2016

CHAPTER _____

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

14 BY adding to
15 Article – Tax – General
16 Section 2–115 and 10–804(l)
17 Annotated Code of Maryland
18 (2010 Replacement Volume and 2015 Supplement)

19 BY repealing and reenacting, without amendments,

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.



1 Article – State Government
2 Section 9–913(e), (f), (h), and (i)
3 Annotated Code of Maryland
4 (2014 Replacement Volume and 2015 Supplement)

5 BY repealing and reenacting, with amendments,
6 Article – State Government
7 Section 9–913(g)
8 Annotated Code of Maryland
9 (2014 Replacement Volume and 2015 Supplement)

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

12 **Article – Tax – General**

13 **2–115.**

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

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

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

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

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

26 **(3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL**
27 **INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE**
28 **MARYLAND VETERANS TRUST FUND WAS ESTABLISHED AND THE PURPOSES FOR**
29 **WHICH THE FUND MAY BE USED.**

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

31 **(1) COLLECT THE CHECKOFF CONTRIBUTIONS AND ACCOUNT TO THE**
32 **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 funding
6 that would otherwise be appropriated to the Department.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
8 1, 2016, and shall be applicable to all taxable years beginning after December 31, 2015.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.