

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

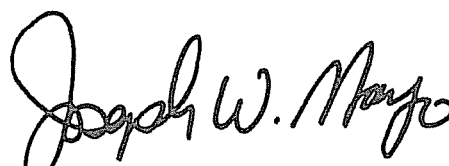
No. 670

H.P. 512

House of Representatives, February 25, 1993

**An Act to Better Preserve and Protect Endangered and Threatened
Wildlife in Maine.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative MARSH of West Gardiner.

Cosponsored by Representative ADAMS of Portland, Senator BUTLAND of Cumberland and Representatives: AIKMAN of Poland, ANDERSON of Woodland, AULT of Wayne, BAILEY of Township 27, BAILEY of Farmington, BARTH of Bethel, BRUNO of Raymond, CARLETON of Wells, CASHMAN of Old Town, CLOUTIER of South Portland, COLES of Harpswell, CONSTANTINE of Bar Harbor, CROSS of Dover-Foxcroft, DEXTER of Kingfield, DiPIETRO of South Portland, DONNELLY of Presque Isle, GOULD of Greenville, GREENLAW of Standish, GWADOSKY of Fairfield, HEINO of Boothbay, HOGLUND of Portland, HOLT of Bath, HUSSEY of Milo, JACQUES of Waterville, KONTOS of Windham, LINDAHL of Northport, LORD of Waterboro, MARTIN of Eagle Lake, MICHAUD of East Millinocket, MITCHELL of Freeport, NORTON of Winthrop, PENDEXTER of Scarborough, PINEAU of Jay, POULIN of Oakland, QUINT of Paris, RAND of Portland, RUHLIN of Brewer, SIMONEAU of Thomaston, SKOGLUND of St. George, SPEAR of Nobleboro, ST. ONGE of Greene, STEVENS of Sabattus, TAYLOR of Cumberland, TRUE of Fryeburg, Senators: AMERO of Cumberland, CAREY of Kennebec, CONLEY of Cumberland, GOULD of Waldo, HALL of Piscataquis, HARRIMAN of Cumberland, LAWRENCE of York, SUMMERS of Cumberland, TITCOMB of Cumberland, WEBSTER of Franklin.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §5284, sub-§1, as enacted by PL 1983, c. 526, §3, is repealed and the following enacted in its place:

1. Maine Endangered and Nongame Wildlife Fund. Taxpayers who are entitled to a refund under this Part may designate when filing their return that any part of that refund be paid into the Maine Endangered and Nongame Wildlife Fund established in Title 12, section 7757.

A. Each individual income tax return form must contain a designation in substantially the following form: "Contribution to Maine Endangered and Nongame Wildlife Fund: () \$5, () \$10, () \$25 or () Other \$."

B. Each corporate income tax form must contain a designation in substantially the following form: "Contribution to Maine Endangered and Nongame Wildlife Fund: () \$25, () \$50, () \$100 or () Other \$."
The State Tax Assessor may deduct the amount necessary to administer this paragraph from corporate tax contributions to the fund.

The designations under paragraphs A and B must appear on the individual and corporate tax forms respectively on the lines following the taxpayer's calculations of the amount of taxes owed or to be refunded. The logo of the Maine Endangered and Nongame Wildlife Fund may be affixed to the designation on the tax form.

STATEMENT OF FACT

The purpose of this bill is to generate sufficient revenues for the Maine Endangered and Nongame Wildlife Fund to allow full operation of nongame wildlife management. This bill makes the following changes to encourage increases in amounts that may be contributed voluntarily to the fund annually.

1. The bill raises the minimum and maximum suggested voluntary contributions an individual taxpayer may elect to contribute to the fund by foregoing a portion of that taxpayer's refund.

2. The bill adds a checkoff provision to the corporate income tax form allowing corporations to voluntarily contribute to the fund. The State Tax Assessor may deduct funds from the contributions made pursuant to the corporate checkoff necessary to administer the corporate checkoff program.

2 3. The bill permits the Maine Endangered and Nongame
Wildlife Fund to affix its logo next to the checkoff on the tax
4 form to increase the visibility of the program.

6 4. The bill requires placement of the checkoff on the tax
form immediately following the taxpayer's calculation of taxes
8 owed or refunds due. This change allows taxpayers to make
informed choices about whether and how much to contribute to this
10 fund after they have calculated the amount of their refund or tax
owed.

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