

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 275

H. P. 240

House of Representatives, January 15, 1981

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Richard of Madison.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

AN ACT to Enable Taxpayers to Donate a Portion of their State Income Tax Refund to Nongame Management Projects through a Tax Return Checkoff.

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

36 MRSA § 5284 is enacted to read:

§ 5284. Nongame wildlife voluntary checkoff

1. Legislative declaration. The Legislature hereby declares that wildlife species which are endangered, threatened with extinction, or not commonly pursued, killed, or consumed either for sport or profit, referred to in this section as "nongame wildlife," have need of special protection and that it is in the public interest to preserve, protect, perpetuate and enhance nongame wildlife resources of this State through preservation of a satisfactory environment and an ecological balance. The Legislature specifically recognizes that such nongame wildlife includes protected wildlife, endangered and threatened wildlife, aquatic wildlife, specialized habitat wildlife, both terrestrial and aquatic types and mollusks, crustaceans and other invertebrates under the jurisdiction of the Departments of Marine Resources and Inland Fisheries and Wildlife. This section is enacted to provide a means by which such protection may be financed through a voluntary checkoff designation on state income tax return forms. The intent of the Legislature is that this program of the income tax checkoff is supplemental to any funding and in no way is intended to take the place of the funding that would otherwise be appropriated for this purpose.

2. Voluntary checkoff designation procedure.

A. Each state individual income tax return form shall contain a designation as follows: "Check if you wish to designate \$1, \$5, \$10, or \$ (write in amount) of your tax refund for this program. If joint return, check if spouse wishes to designate \$1, \$5, \$10, or \$ write in amount."

B. Each individual resident required to file a return pursuant to section 5111 desiring to contribute to the state nongame wildlife program may designate, by placing an "X" in the appropriate box on the state income tax return form, that his contribution shall be credited to that program.

3. Contributions credited to nongame cash fund appropriation. The assessor shall determine annually the total amount designated pursuant to subsection 2 and shall report that amount to the Treasurer of State who shall credit that amount to the nongame cash fund, which is hereby established in the state treasury. All moneys so deposited in the nongame cash fund shall remain in that fund to be used for the purposes set forth in this section and shall not be deposited in or transferred to the General Fund or any other fund. The Legislature shall appropriate annually from the nongame cash fund to the Departments of Maine Resources and Inland Fisheries and Wildlife such amount as is necessary for preserving, protecting, perpetuating and enhancing nongame wildlife in the State.

4. Effective date. This section shall take effect January 1, 1982 and shall apply to tax return forms filed on or after that date.

STATEMENT OF FACT

The purpose of this bill is to provide a voluntary checkoff designation on state income tax returns so that individual residents may designate that portion of their tax refund be contributed to the nongame cash fund.

This fund would be used to protect nongame wildlife species in the State.