

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 650

H.P. 459

House of Representatives, February 19, 1991

Reference to the Committee on Fisheries and Wildlife suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

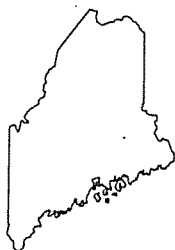
Presented by Representative MARSH of West Gardiner.

Cosponsored by Representative AULT of Wayne, Senator HOLLOWAY of Lincoln and Senator CLARK of Cumberland.

STATE OF MAINE

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

An Act to Amend the Maine Endangered and Nongame Wildlife Fund.



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

2
4 Sec. 1. 12 MRSA §7757, sub-§1, as enacted by PL 1983, c. 526, §2, is amended to read:

6 1. **Establishment.** There is established the Maine Endangered
8 and Nongame Wildlife Fund. It shall--~~receive~~ receives money
10 deposited by the Treasurer of State pursuant to Title 36, section
12 5284 and any other money contributed voluntarily to the fund.
14 All money deposited in the fund, and the earnings thereon, shall
16 must remain in the fund to be used for the management of nongame
wildlife and for necessary administrative and personnel costs
associated therewith, and shall may not be deposited in the
General Fund or any other fund, except as specifically provided
by statute.

18 Sec. 2. 36 MRSA §5284, sub-§1, as enacted by PL 1983, c. 526,
§3, is repealed and the following enacted in its place:

20 1. Maine Endangered and Nongame Wildlife Fund. Taxpayers
22 who are entitled to a refund under this Part may designate when
24 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.

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

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

38
40 The designations under paragraphs A and B must appear on the
individual and corporate tax forms on the lines following the
taxpayers' 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.

46 STATEMENT OF FACT

48 The Maine Endangered and Nongame Wildlife Fund has never
50 generated sufficient revenues to allow full operation of nongame
wildlife management. The current budget needs exceed projected
revenues by significant amounts. This bill effectuates increases

2 in amounts that may be contributed voluntarily to the fund
annually.

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

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

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

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

26 5. The bill clarifies existing law by permitting voluntary
contributions to the fund. Existing law has been interpreted to
28 prohibit receipt of voluntary contributions that are not made
pursuant to the checkoff that appears on the tax forms.