

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 716

H.P. 511

House of Representatives, February 10, 2005

An Act To Create an Income Tax Checkoff To Support Veterans' Cemeteries

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative THOMPSON of China.
Cosponsored by Senator MARTIN of Aroostook and
Representatives: BIERMAN of Sorrento, CLARK of Millinocket, EDER of Portland,
HOTHAM of Dixfield, PINEAU of Jay, SAVIELLO of Wilton, Senators: COWGER of
Kennebec, GAGNON of Kennebec.

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

4 **Sec. 1. 36 MRSA §5289** is enacted to read:

6 **§5289. Maine Veterans' Memorial Cemetery Maintenance Fund**
voluntary checkoff

8 **1. Maine Veterans' Memorial Cemetery Maintenance Fund.**

10 When filing a return, a taxpayer entitled to a refund under this
12 Part may designate that a portion of that refund be paid into the
14 Maine Veterans' Memorial Cemetery Maintenance Fund established in
16 Title 37-B, section 504, subsection 6. A taxpayer who is not
18 entitled to a refund under this Part may contribute to the Maine
20 Veterans' Memorial Cemetery Maintenance Fund by including with
that taxpayer's return sufficient funds to make the contribution.
The contribution may not be less than \$1. Each individual income
tax return form must contain a designation in substantially the
following form: "Maine Veterans' Memorial Cemetery Maintenance
Fund: () \$1, () \$5, () \$10, () \$25 or () Other \$...."

22 **2. Contributions credited to Maine Veterans' Memorial**
Cemetery Maintenance Fund. The State Tax Assessor shall
24 determine annually the total amount contributed pursuant to
26 subsection 1. Prior to the beginning of the next year, the State
28 Tax Assessor shall deduct the cost, up to \$2,000 annually, of
administering the Maine Veterans' Memorial Cemetery Maintenance
Fund checkoff and report the remainder to the Treasurer of State,
who shall forward that amount to the Maine Veterans' Memorial
Cemetery Maintenance Fund.

30 **Sec. 2. 37-B MRSA §504, sub-§6** is enacted to read:

32 **6. Maine Veterans' Memorial Cemetery Maintenance Fund.**

34 There is established the Maine Veterans' Memorial Cemetery
36 Maintenance Fund, an interest-bearing account, referred to in
38 this subsection as "the fund." The fund receives money deposited
40 by the Treasurer of State pursuant to Title 36, section 5289 and
42 any other money contributed voluntarily to the fund. All money
44 deposited in the fund and the earnings on that money remain in
the fund to be used for the maintenance and upkeep of Maine
veterans' cemeteries and for the necessary administrative and
personnel costs associated with the management of the fund.
Money in the fund may not be deposited in the General Fund or any
other fund except as specifically provided by law.

46 **Sec. 3. Application.** This Act applies to tax years beginning
48 on and after January 1, 2005.

SUMMARY

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4 This bill establishes the Maine Veterans' Memorial Cemetery
Maintenance Fund to provide for the maintenance and upkeep of
6 Maine veterans' cemeteries. The funding source of the fund is a
voluntary checkoff on the individual income tax form that allows
8 a taxpayer to donate a portion of a tax refund or make a donation
with the tax return.