

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2005

Legislative Document

No. 1606

H.P. 1133

House of Representatives, April 28, 2005

An Act To Sunset Income Tax Checkoffs

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative WOODBURY of Yarmouth.
Cosponsored by Senator PERRY of Penobscot.

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

2
4 **Sec. 1. 7 MRSA §3910-B, sub-§1**, as enacted by PL 2003, c. 682,
§4, is amended to read:

6 **1. Establishment.** There is established the Companion
8 Animal Sterilization Fund, an interest-bearing account, referred
to in this section as "the fund." The fund receives ~~money~~
~~deposited by the Treasurer of State pursuant to Title 36, section~~
10 ~~5284-A~~, revenues generated in accordance with this section and
any money contributed voluntarily to the fund. All money
12 deposited in the fund and the earnings on that money remain in
the fund to be used for the spaying or neutering of companion
14 animals owned by persons meeting income limit standards and for
the necessary administrative and personnel costs associated with
16 the management of the fund and may not be deposited in the
General Fund or any other fund except as specifically provided by
18 law.

20 **Sec. 2. 12 MRSA §10253, sub-§1**, as enacted by PL 2003, c. 414,
Pt. A, §2 and affected by c. 614, §9, is amended to read:

22 **1. Fund established.** The Maine Endangered and Nongame
24 Wildlife Fund, referred to in this section as the "fund," is
established. The fund receives money deposited by the Treasurer
26 of State pursuant to section 10255 ~~and Title 36, section 5284~~,
revenues generated in accordance with this section and any money
28 contributed voluntarily to the fund. All money deposited in the
fund and the earnings on that money remain in the fund to be used
30 for the management of nongame wildlife and for necessary
administrative and personnel costs associated with the management
32 of nongame wildlife and may not be deposited in the General Fund
or any other fund, except as specifically provided by law.

34 **Sec. 3. 21-A MRSA §1124, sub-§2, ¶C**, as amended by PL 1999, c.
36 4, Pt. H, §1, is repealed.

38 **Sec. 4. 22 MRSA §851, sub-§3**, as enacted by PL 1999, c. 731,
Pt. SS, §1, is repealed.

40 **Sec. 5. 22 MRSA §3881, sub-§3**, as repealed and replaced by PL
42 1995, c. 402, Pt. A, §4, is amended to read:

44 **3. Fund.** "Fund" means the repository for funds ~~donated to~~
~~of the Maine Children's Trust Incorporated by the taxpayers of~~
46 ~~the State through an income tax checkoff pursuant to Title 36,~~
~~section 5285 as well as~~ from federal grants and contracts,
48 privately donated funds and in-kind donations for prevention
programs, or by from any means for the purposes of this chapter.

50

2 **Sec. 6. 22 MRSA §3885, sub-§3**, as amended by PL 1997, c. 149,
§3, is repealed.

4 **Sec. 7. 36 MRSA §5283**, as amended by PL 1989, c. 502, Pt. A,
§137, is repealed.

6 **Sec. 8. 36 MRSA §5284**, as amended by PL 2003, c. 414, Pt. B,
8 §68 and affected by c. 614, §9, is repealed.

10 **Sec. 9. 36 MRSA §5284-A, sub-§4** is enacted to read:

12 **4. Repeal.** This section is repealed December 31, 2006.

14 **Sec. 10. 36 MRSA §5285**, as amended by PL 1995, c. 639, §31,
is repealed.

16 **Sec. 11. 36 MRSA §5285-A**, as enacted by PL 1999, c. 731, Pt.
18 SS, §2, is repealed.

20 **Sec. 12. 36 MRSA §5286**, as enacted by IB 1995, c. 1, §18, is
repealed.

22 **Sec. 13. Application.** Those sections of this Act that repeal
24 the Maine Revised Statutes, Title 36, sections 5283, 5284, 5285,
5285-A and 5286 apply to tax years beginning on or after January
26 1, 2006. That section of this Act that enacts Title 36, section
5284-A, subsection 4 applies to tax years beginning on or after
28 January 1, 2007.

30 **Sec. 14. Effective date.** That section of this Act that amends
32 the Maine Revised Statutes, Title 7, section 3910-B, subsection 1
takes effect January 1, 2007. That section of this Act that
34 amends Title 12, section 10253, subsection 1 takes effect January
1, 2006. Those sections of this Act that repeal Title 21-A,
36 section 1124, subsection 2, paragraph C; Title 22, section 851,
subsection 3; Title 22, section 3881, subsection 3; and Title 22,
section 3885, subsection 3 take effect January 1, 2006.

38
40 **SUMMARY**

42 Current law allows a taxpayer, through a checkoff on the
44 individual income tax return form, to make a donation to a
qualified political party, the Maine Endangered and Nongame
46 Wildlife Fund, the Companion Animal Sterilization Fund, the Maine
Children's Trust Incorporated, the Human Leukocyte Antigen
48 Screening Fund, the Maine Clean Election Fund or the Maine
Military Family Relief Fund.

2 This bill repeals, beginning with income tax year 2006, all
income tax donation checkoffs except for the checkoffs for the
Companion Animal Sterilization Fund and the Maine Military Family
4 Relief Fund, which, due to their relative newness, are repealed
beginning with income tax year 2007.