

MAINE STATE LEGISLATURE

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No. 2021

H.P. 1405

House of Representatives, December 21, 2007

An Act To Continue the Maine Military Family Relief Fund Voluntary Checkoff

Submitted by the Department of Defense, Veterans and Emergency Management pursuant to Joint Rule 204.

Received by the Clerk of the House on December 19, 2007. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative FISCHER of Presque Isle.
Cosponsored by Senator SCHNEIDER of Penobscot and
Representatives: GERZOFSKY of Brunswick, PATRICK of Rumford.

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

2 **Sec. 1. 36 MRSA §5288-A** is enacted to read:

3 **§5288-A. Maine Military Family Relief Fund voluntary checkoff**

4 **1. Maine Military Family Relief Fund.** When filing a return, a taxpayer entitled to
5 a refund under this Part may designate that a portion of that refund be paid into the Maine
6 Military Family Relief Fund established in Title 37-B, section 158. A taxpayer who is not
7 entitled to a refund under this Part may contribute to the Maine Military Family Relief
8 Fund by including with that taxpayer's return sufficient funds to make the contribution.
9 The contribution may not be less than \$1. Each individual income tax return form must
10 contain a designation in substantially the following form: "The Maine Military Family
11 Relief Fund: () \$1, () \$5, () \$10, () \$25 or () Other \$... ."

12 **2. Contributions credited to Maine Military Family Relief Fund.** The State Tax
13 Assessor shall determine annually the total amount contributed pursuant to subsection 1.
14 Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of
15 administering the Maine Military Family Relief Fund checkoff, but not exceeding \$2,000
16 annually, and report the remainder to the Treasurer of State, who shall forward that
17 amount to the Maine Military Family Relief Fund.

18 **Sec. 2. Application.** This Act applies retroactively to tax years beginning on or
19 after January 1, 2007.

20 **SUMMARY**

21 This bill reintroduces the provision to the voluntary contribution checkoff on Maine
22 individual income tax returns for the Maine Military Family Relief Fund, which provides
23 grants to eligible families of persons who are members of the Maine National Guard or
24 Maine residents who are members of the Reserves of the Armed Forces of the United
25 States who have been called to military duty. The original section of law automatically
26 repealed on December 31, 2007.