

MAINE STATE LEGISLATURE

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L.D. 1044

Date: 6/3/19

(Filing No. H-441)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 774, L.D. 1044, Bill, "An Act To Advance Children's Cancer Research in Maine"

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 22 MRSA §1409 is enacted to read:

§1409. Maine Children's Cancer Research Fund

1. Fund established. The Maine Children's Cancer Research Fund, referred to in this section as "the fund," is established as a nonlapsing fund to support children's cancer research by individuals and organizations determined to be eligible according to rules adopted by the department under subsection 3. Money in the fund must be expended as allocated by the Legislature for the purposes of the fund and may be invested as provided by law. Interest on investments must be credited to the fund.

2. Use of fund. Amounts available in the fund must be used to provide grants and other funding to support children's cancer research provided by research facilities in this State that operate children's cancer programs.

3. Administration. The department shall administer the fund and shall adopt rules as necessary to administer the fund and to determine the criteria for eligible recipients. When providing grants and other funding under subsection 2, the department shall consider the number of patients served by programs receiving support. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

4. Income tax checkoff funding. Revenue collected from the income tax checkoff pursuant to Title 36, section 5292 must be credited to the fund.

5. Other funds. The fund may receive money from any source, including grants, gifts, bequests and donations.

Sec. 2. 36 MRSA §5283-A, sub-§1, as repealed and replaced by PL 2017, c. 475, Pt. A, §62, is amended to read:

COMMITTEE AMENDMENT

ROFS

1 **1. Minimum threshold for total contributions.** The State Tax Assessor may not
2 include on an individual income tax return form a designation for a taxpayer to make a
3 contribution through a checkoff under section 5284, 5284-A, 5285, 5288-A, 5289 or
4 5291 or 5292 unless on returns filed in the prior calendar year the total contributions to
5 the organization or fund to which the contributions are credited under the applicable
6 section are at least:

- 7 A. For calendar year 2012, \$10,000;
- 8 B. For calendar year 2013, \$13,000;
- 9 C. For calendar year 2014, \$16,000;
- 10 D. For calendar year 2015, \$19,000;
- 11 E. For calendar year 2016, \$22,000; and
- 12 F. For calendar years beginning on or after January 1, 2017, \$25,000.

13 This subsection does not apply to a contribution checkoff that has been on the individual
14 income tax form for less than one year.

15 **Sec. 3. 36 MRSA §5292** is enacted to read:

16 **§5292. Maine Children's Cancer Research Fund; voluntary checkoff**

17 **1. Maine Children's Cancer Research Fund.** When filing a return, a taxpayer
18 entitled to a refund under this Part may designate that a portion of that refund be paid into
19 the Maine Children's Cancer Research Fund established in Title 22, section 1409. A
20 taxpayer who is not entitled to a refund under this Part may contribute to the Maine
21 Children's Cancer Research Fund by including with that taxpayer's return sufficient funds
22 to make the contribution. The contribution may not be less than \$5. Each individual
23 income tax return form must contain a designation in substantially the following form:
24 "Maine Children's Cancer Research Fund: () \$5, () \$10, () \$25 or () Other \$... ."

25 **2. Contributions credited to Maine Children's Cancer Research Fund.** The
26 State Tax Assessor shall determine annually the total amount contributed pursuant to
27 subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct
28 the cost of administering the Maine Children's Cancer Research Fund checkoff and report
29 the remainder to the Treasurer of State, who shall forward that amount to the Maine
30 Children's Cancer Research Fund.

31 **Sec. 4. Application.** This Act applies to tax years beginning on or after January 1,
32 2020.

33 **Sec. 5. Appropriations and allocations.** The following appropriations and
34 allocations are made.

35 **ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**
36 **Revenue Services, Bureau of 0002**

37 Initiative: Provides one-time funding for programming costs to add a new voluntary
38 checkoff to the individual income tax return.

ROFS

COMMITTEE AMENDMENT "A" to H.P. 774, L.D. 1044

1	GENERAL FUND	2019-20	2020-21
2	All Other	\$11,000	\$0
3			
4	GENERAL FUND TOTAL	<u>\$11,000</u>	<u>\$0</u>
5	ADMINISTRATIVE AND FINANCIAL		
6	SERVICES, DEPARTMENT OF		
7	DEPARTMENT TOTALS	2019-20	2020-21
8			
9	GENERAL FUND	\$11,000	\$0
10			
11	DEPARTMENT TOTAL - ALL FUNDS	<u>\$11,000</u>	<u>\$0</u>
12	HEALTH AND HUMAN SERVICES, DEPARTMENT OF		
13	Maine Children's Cancer Research Fund N321		
14	Initiative: Provides initial allocation for any revenue received from the income tax		
15	checkoff.		
16	OTHER SPECIAL REVENUE FUNDS	2019-20	2020-21
17	All Other	\$500	\$500
18			
19	OTHER SPECIAL REVENUE FUNDS TOTAL	<u>\$500</u>	<u>\$500</u>
20	HEALTH AND HUMAN SERVICES,		
21	DEPARTMENT OF		
22	DEPARTMENT TOTALS	2019-20	2020-21
23			
24	OTHER SPECIAL REVENUE FUNDS	\$500	\$500
25			
26	DEPARTMENT TOTAL - ALL FUNDS	<u>\$500</u>	<u>\$500</u>
27	SECTION TOTALS	2019-20	2020-21
28			
29	GENERAL FUND	\$11,000	\$0
30	OTHER SPECIAL REVENUE FUNDS	\$500	\$500
31			
32	SECTION TOTAL - ALL FUNDS	<u>\$11,500</u>	<u>\$500</u>
33			
34	Amend the bill by relettering or renumbering any nonconsecutive Part letter or		
35	section number to read consecutively.		

COMMITTEE AMENDMENT

R OF 8

COMMITTEE AMENDMENT "A" to H.P. 774, L.D. 1044

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SUMMARY

This amendment replaces the bill and establishes the Maine Children's Cancer Research Fund administered by the Department of Health and Human Services to support children's cancer research. Amounts available in the fund must be used to provide grants and other funding to support children's cancer research provided by research facilities in Maine that operate children's cancer programs. The amendment also requires the inclusion of a check-off provision on Maine income tax forms for taxpayers who wish to contribute to the fund. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)



129th MAINE LEGISLATURE

LD 1044

LR 1790(02)

An Act To Advance Children's Cancer Research in Maine

Fiscal Note for Bill as Amended by Committee Amendment *A(H-441)*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$11,000	\$0	\$0	\$0
Appropriations/Allocations				
General Fund	\$11,000	\$0	\$0	\$0
Other Special Revenue Funds	\$500	\$500	\$500	\$500
Revenue				
Other Special Revenue Funds	\$500	\$500	\$500	\$500

Fiscal Detail and Notes

The bill establishes an income tax checkoff provision for taxpayers to contribute to the Maine Children's Cancer Research Fund. It includes a one-time General Fund appropriation of \$11,000 in fiscal year 2019-20 to the Department of Administration and Financial Services to add the new voluntary checkoff to the individual income tax return. It also includes an Other Special Revenue Funds allocation to the Department of Health and Human Services of \$500 beginning in fiscal year 2019-20 to establish the authority to spend revenue received from the income tax checkoff.