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**Public Law**  
123rd Legislature  
Second Regular Session

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**Chapter 674**  
**H.P. 1405 - L.D. 2021**

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

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

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

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

**1. Maine Military Family Relief Fund.** When filing a return, a taxpayer entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Military Family Relief Fund established in Title 37-B, section 158. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Military Family Relief 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: "The Maine Military Family Relief Fund: ( ) \$1, ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$... ."

**2. Contributions credited to Maine Military Family Relief Fund.** The State Tax Assessor shall determine annually the total amount contributed pursuant to subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct the cost of administering the Maine Military Family Relief Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Military Family Relief Fund.

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

**Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Revenue Services - Bureau of 0002**

Initiative: Provides funds for the administrative costs associated with the Maine Military Family Relief Fund voluntary checkoff.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$5,000
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OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	\$5,000

<b>ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF DEPARTMENT TOTALS</b>	<b>2007-08</b>	<b>2008-09</b>
OTHER SPECIAL REVENUE FUNDS	\$0	\$5,000
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DEPARTMENT TOTAL - ALL FUNDS	\$0	\$5,000

**DEFENSE, VETERANS AND EMERGENCY MANAGEMENT, DEPARTMENT OF**

**Veterans Services 0110**

Initiative: Provides an allocation for grants from the Maine Military Family Relief Fund to eligible families of persons who are members of the Maine National Guard or Maine residents who are members of the Reserves of the Armed Forces of the United States.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$38,655
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OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	\$38,655

<b>DEFENSE, VETERANS AND EMERGENCY MANAGEMENT, DEPARTMENT OF DEPARTMENT TOTALS</b>	<b>2007-08</b>	<b>2008-09</b>
OTHER SPECIAL REVENUE FUNDS	\$0	\$38,655
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DEPARTMENT TOTAL - ALL FUNDS	\$0	\$38,655

<b>SECTION TOTALS</b>	<b>2007-08</b>	<b>2008-09</b>
OTHER SPECIAL REVENUE FUNDS	\$0	\$43,655
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SECTION TOTAL - ALL FUNDS	\$0	\$43,655

