



130th MAINE LEGISLATURE

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Legislative Document

No. 1046

H.P. 774

House of Representatives, March 10, 2021

An Act To Create an Income Tax Return Checkoff for Hunger Prevention

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TERRY of Gorham.
Cosponsored by Senator BAILEY of York and
Representatives: CRAVEN of Lewiston, GRAMLICH of Old Orchard Beach, MILLETT of
Cape Elizabeth, O'NEIL of Saco, PLUECKER of Warren, ROBERTS of South Berwick,
SHEEHAN of Biddeford.

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

2 **Sec. 1. 12 MRSA §5018** is enacted to read:

3 **§5018. Emergency Food Assistance Program Fund**

4 **1. Fund established.** The Emergency Food Assistance Program Fund, referred to in
5 this section as "the fund," is established as a nonlapsing fund to support the emergency
6 food assistance program administered by the Department of Agriculture, Conservation and
7 Forestry, referred to in this section as "the department." Money in the fund must be
8 expended as allocated by the Legislature for the purposes of the fund and may be invested
9 as provided by law. Interest on investments must be credited to the fund.

10 **2. Use of fund.** Amounts available in the fund must be used to support the emergency
11 food assistance program administered by the department.

12 **3. Administration.** The department shall administer the fund and shall adopt rules as
13 necessary to administer the fund. Rules adopted pursuant to this subsection are routine
14 technical rules as defined in Title 5, chapter 375, subchapter 2-A.

15 **4. Income tax check-off funding.** Revenue collected from the income tax checkoff
16 pursuant to Title 36, section 5293 must be credited to the fund.

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

19 **Sec. 2. 36 MRSA §5283-A, sub-§1,** as amended by PL 2019, c. 433, §2, is further
20 amended to read:

21 **1. Minimum threshold for total contributions.** The State Tax Assessor may not
22 include on an individual income tax return form a designation for a taxpayer to make a
23 contribution through a checkoff under section 5284, 5284-A, 5285, 5288-A, 5289, 5291 or,
24 5292 or 5293 unless on returns filed in the prior calendar year the total contributions to the
25 organization or fund to which the contributions are credited under the applicable section
26 are at least:

27 A. For calendar year 2012, \$10,000;

28 B. For calendar year 2013, \$13,000;

29 C. For calendar year 2014, \$16,000;

30 D. For calendar year 2015, \$19,000;

31 E. For calendar year 2016, \$22,000; and

32 F. For calendar years beginning on or after January 1, 2017, \$25,000.

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

35 **Sec. 3. 36 MRSA §5293** is enacted to read:

36 **§5293. Emergency food assistance program; voluntary checkoff**

37 **1. Emergency food assistance program.** When filing a return, a taxpayer entitled to
38 a refund under this Part may designate that a portion of that refund be paid into the
39 Emergency Food Assistance Program Fund established in Title 12, section 5018. A

1 taxpayer who is not entitled to a refund under this Part may contribute to the Emergency
2 Food Assistance Program Fund by including with that taxpayer's return sufficient funds to
3 make the contribution. The contribution may not be less than \$5. Each individual income
4 tax return form must contain a designation in substantially the following form: "Emergency
5 Food Assistance Program Fund: () \$5."

6 **2. Contributions credited to Emergency Food Assistance Program Fund.** The
7 State Tax Assessor shall determine annually the total amount contributed pursuant to
8 subsection 1. Prior to the beginning of the next year, the State Tax Assessor shall deduct
9 the cost of administering the Emergency Food Assistance Program Fund checkoff and
10 report the remainder to the Treasurer of State, who shall forward that amount to the
11 Emergency Food Assistance Program Fund.

12 **Sec. 4. Application.** This Act applies to tax years beginning on or after January 1,
13 2022.

14 SUMMARY

15 This bill requires the inclusion of a check-off provision on Maine income tax forms for
16 taxpayers who wish to contribute to support the emergency food assistance program
17 administered by the Department of Agriculture, Conservation and Forestry. It also
18 establishes the Emergency Food Assistance Program Fund, to which revenue collected
19 from the income tax checkoff is credited.