

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-ONE

H.P. 774 - L.D. 1046

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

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

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

§5018. Emergency Food Assistance Program Fund

1. Fund established. The Emergency Food Assistance Program Fund, referred to in this section as "the fund," is established as a nonlapsing fund to support the emergency food assistance program administered by the Department of Agriculture, Conservation and Forestry, referred to in this section as "the department." 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 support the emergency food assistance program administered by the department.

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

4. Income tax check-off funding. Revenue collected from the income tax checkoff pursuant to Title 36, section 5293 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 amended by PL 2019, c. 433, §2, is further amended to read:

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

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

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

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

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

§5293. Emergency food assistance program; voluntary checkoff

1. Emergency food assistance program. 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 Emergency Food Assistance Program Fund established in Title 12, section 5018. A taxpayer who is not entitled to a refund under this Part may contribute to the Emergency Food Assistance Program Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "Emergency Food Assistance Program Fund: () \$5, () \$10, () \$25 or () Other \$...."

2. Contributions credited to Emergency Food Assistance Program 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 Emergency Food Assistance Program Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Emergency Food Assistance Program Fund.

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

Sec. 5. Appropriations and allocations. The following appropriations and allocations are made.

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

Initiative: Provides funding for costs related to creating and administering an income tax checkoff for hunger prevention.

GENERAL FUND	2021-22	2022-23
All Other	\$0	\$14,855
GENERAL FUND TOTAL	\$0	\$14,855

**ADMINISTRATIVE AND FINANCIAL
SERVICES, DEPARTMENT OF
DEPARTMENT TOTALS**

	2021-22	2022-23
GENERAL FUND	\$0	\$14,855

DEPARTMENT TOTAL - ALL FUNDS	<u>\$0</u>	<u>\$14,855</u>
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AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF

Emergency Food Assistance Program Fund N361

Initiative: Provides allocations to establish the Emergency Food Assistance Program Fund to be used to support emergency food assistance administered by the Department of Agriculture, Conservation and Forestry.

OTHER SPECIAL REVENUE FUNDS	2021-22	2022-23
All Other	\$500	\$500

OTHER SPECIAL REVENUE FUNDS TOTAL	<u>\$500</u>	<u>\$500</u>
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AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF DEPARTMENT TOTALS

	2021-22	2022-23
OTHER SPECIAL REVENUE FUNDS	\$500	\$500

DEPARTMENT TOTAL - ALL FUNDS	<u>\$500</u>	<u>\$500</u>
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SECTION TOTALS

GENERAL FUND	\$0	\$14,855
OTHER SPECIAL REVENUE FUNDS	\$500	\$500

SECTION TOTAL - ALL FUNDS	<u>\$500</u>	<u>\$15,355</u>
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