

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act To Create an Income Tax Return Checkoff To Fund Cancer Screening, Detection and Prevention**

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

**Sec. 1. 22 MRSA §1407, sub-§4**, as enacted by PL 2007, c. 341, §1, is amended to read:

### **4. Comprehensive Cancer Screening, Detection and Prevention Fund; funding.**

The Comprehensive Cancer Screening, Detection and Prevention Fund is established within the department to fund or assist in funding the comprehensive cancer screening, detection and prevention program should it be established pursuant to subsection 1, paragraph E. Any balance in the fund does not lapse but is carried forward to be expended for the same purposes in succeeding fiscal years. The fund must be deposited with and maintained and administered by the department. The fund may receive funds from any non-General Fund source, including revenues from the income tax checkoff under Title 36, section 5291, grants and contributions of money from the public or private sector, to carry out the purposes of subsection 1, paragraph E.

**Sec. 2. 36 MRSA §5291** is enacted to read:

### **§ 5291. Comprehensive Cancer Screening, Detection and Prevention Fund checkoff**

**1. Comprehensive Cancer Screening, Detection and Prevention Fund.** Taxpayers who, when filing their returns, are entitled to a refund under this Part may designate that a portion of that refund be paid into the Comprehensive Cancer Screening, Detection and Prevention Fund established in Title 22, section 1407, subsection 4. A taxpayer who is not entitled to a refund under this Part may contribute to the Comprehensive Cancer Screening, Detection and Prevention Fund by including with that taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Contribution to Comprehensive Cancer Screening, Detection and Prevention Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$..."

**2. Contributions credited to Comprehensive Cancer Screening, Detection and Prevention 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 assessor shall deduct the cost of administering the Comprehensive Cancer Screening, Detection and Prevention Fund checkoff, but not exceeding \$5,000 annually, and report the remainder to the Treasurer of State, who shall credit that amount to the Comprehensive Cancer Screening, Detection and Prevention Fund established in Title 22, section 1407, subsection 4.

## **SUMMARY**

This bill creates a checkoff on the income tax form to allow tax filers to donate to the Comprehensive Cancer Screening, Detection and Prevention Fund for funding the cancer prevention and control program.