



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 500

H.P. 393

House of Representatives, February 14, 2011

An Act To Create an Income Tax Checkoff To Benefit Libraries

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative CURTIS of Madison.
Cosponsored by Senator HOBBS of York and
Representatives: CUSHING of Hampden, FITTS of Pittsfield.

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

2 **Sec. 1. 27 MRSA §8** is enacted to read:

3 **§8. Maine Public Library Fund**

4 There is established the Maine Public Library Fund, an interest-bearing account,
5 referred to in this section as "the fund." The fund receives money deposited by the
6 Treasurer of State pursuant to Title 36, section 5291 and any other money contributed
7 voluntarily to the fund. The fund is administered by the State Librarian. All money
8 deposited in the fund and the earnings on that money remain in the fund to be used to
9 provide grants to free public libraries for use in providing services identified as priority
10 services by the State Librarian. Money in the fund may also be used for the necessary
11 administrative and personnel costs associated with the management of the fund but may
12 not be deposited in the General Fund or any other fund except as specifically provided by
13 law.

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

15 **§5291. Maine Public Library Fund; voluntary checkoff**

16 **1. Maine Public Library Fund.** When filing a return, a taxpayer entitled to a
17 refund under this Part may designate that a portion of that refund be paid into the Maine
18 Public Library Fund established in Title 27, section 8. A taxpayer who is not entitled to a
19 refund under this Part may contribute to the Maine Public Library Fund by including with
20 that taxpayer's return sufficient funds to make the contribution. The contribution may not
21 be less than \$1. Each individual income tax return form must contain a designation in
22 substantially the following form: "Maine Public Library Fund: () \$1, () \$5, () \$10, ()
23 \$25 or () Other \$.... ."

24 **2. Contributions credited to Maine Public Library Fund.** The State Tax Assessor
25 shall determine annually the total amount contributed pursuant to subsection 1. Prior to
26 the beginning of the next year, the State Tax Assessor shall deduct the cost, up to \$2,000
27 annually, of administering the Maine Public Library Fund checkoff and report the
28 remainder to the Treasurer of State, who shall forward that amount to the Maine Public
29 Library Fund.

30 **SUMMARY**

31 This bill establishes an income tax checkoff to support free public libraries in the
32 State.