

HOUSE BILL 941

Q3

2lr1982

By: **Delegates Shoemaker, Beitzel, Buckel, Chisholm, Griffith, Hornberger, Krebs, Mangione, Mautz, McComas, Rose, Saab, and Thiam**

Introduced and read first time: February 10, 2022

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Checkoff – Lions Vision Research Foundation**

3 FOR the purpose of establishing a certain income tax checkoff for voluntary contributions
4 to the Lions Vision Research Foundation; requiring the Comptroller to pay directly
5 to the Foundation the contributions made through the checkoff after deducting the
6 amount necessary to administer the checkoff; and generally relating to an income
7 tax checkoff for contributions to the Lions Vision Research Foundation.

8 BY adding to

9 Article – Tax – General

10 Section 2–116 and 10–804(l)

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2021 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
14 That the Laws of Maryland read as follows:

15 **Article – Tax – General**

16 **2–116.**

17 **(A) IN THIS SECTION, “LIONS VISION RESEARCH FOUNDATION” MEANS THE**
18 **MULTIPLE DISTRICT 22 LIONS VISION RESEARCH FOUNDATION, INC., A**
19 **NONPROFIT ENTITY IN THE STATE ESTABLISHED TO SUPPORT LOW VISION**
20 **RESEARCH AND REHABILITATION TO MINIMIZE THE DISABILITY CAUSED BY LOW**
21 **VISION AND BLINDNESS.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(B) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "LIONS VISION RESEARCH FOUNDATION CONTRIBUTION".

(2) THE CHECKOFF SHALL STATE THAT:

(I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT RETURN, MAY CONTRIBUTE TO THE LIONS VISION RESEARCH FOUNDATION THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

(II) 1. THE INDIVIDUAL SHALL DEDUCT THE AMOUNT OF THE CONTRIBUTION FROM ANY REFUND TO WHICH THE INDIVIDUAL IS ENTITLED; OR

2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND, THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX TO BE PAID WITH THE RETURN.

(3) THE COMPTROLLER SHALL INCLUDE WITH THE INDIVIDUAL INCOME TAX RETURN PACKAGE A DESCRIPTION OF THE PURPOSE FOR WHICH THE LIONS VISION RESEARCH FOUNDATION WAS ESTABLISHED.

(C) THE COMPTROLLER SHALL:

(1) COLLECT THE CHECKOFF CONTRIBUTIONS AND ACCOUNT TO THE STATE TREASURER FOR THE MONEY COLLECTED;

(2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE AMOUNT NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN ADMINISTRATIVE COST ACCOUNT; AND

(3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION, PAY DIRECTLY THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION TO THE LIONS VISION RESEARCH FOUNDATION.

10-804.

(L) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE LIONS VISION RESEARCH FOUNDATION, AS DEFINED IN § 2-116 OF THIS ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022, and shall be applicable to all taxable years beginning after December 31, 2021.