

# HOUSE BILL 808

Q3, P1

11r2255

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By: **Delegate Haddaway–Riccio**

Introduced and read first time: February 11, 2011

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Strategic Energy Investment Fund – Income Tax Checkoff**

3 FOR the purpose of establishing an income tax checkoff for the Maryland Strategic  
4 Energy Investment Fund; requiring the Comptroller to include a checkoff on  
5 individual income tax return forms for voluntary contributions to the Fund and  
6 to include certain information in each individual income tax return package;  
7 requiring the Comptroller to collect and account for contributions made through  
8 the checkoff system and to credit the proceeds to the Fund after deducting the  
9 amount necessary to administer the checkoff; adding to the sources of funding  
10 for the Fund; providing for the application of this Act; and generally relating to  
11 an income tax checkoff for contributions to the Maryland Strategic Energy  
12 Investment Fund.

13 BY repealing and reenacting, without amendments,  
14 Article – State Government  
15 Section 9–20B–05(a)  
16 Annotated Code of Maryland  
17 (2009 Replacement Volume and 2010 Supplement)

18 BY repealing and reenacting, with amendments,  
19 Article – State Government  
20 Section 9–20B–05(e)  
21 Annotated Code of Maryland  
22 (2009 Replacement Volume and 2010 Supplement)

23 BY adding to  
24 Article – Tax – General  
25 Section 2–114 and 10–804(j)  
26 Annotated Code of Maryland  
27 (2010 Replacement Volume)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 **Article – State Government**

4 9–20B–05.

5 (a) There is a Maryland Strategic Energy Investment Fund.

6 (e) The Fund consists of:

7 (1) all of the proceeds from the sale of allowances under § 2–1002(g) of  
8 the Environment Article;

9 (2) money appropriated in the State budget to the Program;

10 (3) repayments and prepayments of principal and interest on loans  
11 made from the Fund;

12 (4) interest and investment earnings on the Fund;

13 (5) compliance fees paid under § 7–705 of the Public Utilities Article;

14 [and]

15 **(6) REVENUE DISTRIBUTED TO THE FUND UNDER § 2–114 OF THE**  
16 **TAX – GENERAL ARTICLE; AND**

17 **[(6)] (7)** money received from any public or private source for the  
18 benefit of the Fund.

19 **Article – Tax – General**

20 **2–114.**

21 **(A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL**  
22 **INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE “MARYLAND**  
23 **STRATEGIC ENERGY INVESTMENT FUND CONTRIBUTION”.**

24 **(2) THE CHECKOFF SHALL STATE THAT:**

25 **(I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A**  
26 **JOINT RETURN, MAY CONTRIBUTE TO THE MARYLAND STRATEGIC ENERGY**  
27 **INVESTMENT FUND THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND**

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

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

7                   **(3) THE COMPTROLLER SHALL INCLUDE WITH THE INDIVIDUAL**  
8 **INCOME TAX RETURN PACKAGE A DESCRIPTION OF THE PURPOSES FOR WHICH**  
9 **THE MARYLAND STRATEGIC ENERGY INVESTMENT FUND WAS ESTABLISHED**  
10 **AND THE PURPOSES FOR WHICH THE FUND MAY BE USED.**

11           **(B) THE COMPTROLLER SHALL:**

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

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

17                   **(3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS**  
18 **SUBSECTION, DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER**  
19 **THIS SUBSECTION TO THE MARYLAND STRATEGIC ENERGY INVESTMENT FUND**  
20 **ESTABLISHED UNDER § 9-20B-05 OF THE STATE GOVERNMENT ARTICLE.**

21 10-804.

22                   **(J) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO MARYLAND**  
23 **STRATEGIC ENERGY INVESTMENT FUND ESTABLISHED UNDER § 9-20B-05 OF**  
24 **THE STATE GOVERNMENT ARTICLE BY THE CHECKOFF SYSTEM ON THE**  
25 **RETURN.**

26           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
27 July 1, 2011, and shall be applicable to all taxable years beginning after December 31,  
28 2010.