

# SENATE BILL 42

Q3  
SB 580/10 – B&T

11r1018  
CF 11r1277

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By: **Senators Pugh, Garagiola, and McFadden**  
Introduced and read first time: January 17, 2011  
Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Maryland Afterschool and Summer Learning Activity Program – Income Tax**  
3 **Checkoff**

4 FOR the purpose of establishing the Maryland Afterschool and Summer Learning  
5 Activity Program to provide grants to certain organizations that serve certain  
6 public school youth; requiring the Governor’s Office for Children to administer  
7 the Program; requiring that to be eligible for a grant from the Program the  
8 organization must adopt certain standards, serve the youth at least a certain  
9 number of hours, offer certain high quality activities, and provide certain  
10 transportation; requiring an organization that receives a grant from the  
11 Program to prepare a certain report; establishing the Maryland Afterschool and  
12 Summer Learning Activity Fund to provide funds for the Program; providing  
13 that the Fund may consist of certain contributions from the income tax checkoff  
14 system and certain other money; establishing a certain income tax checkoff  
15 system for voluntary contributions to the Fund; requiring the Comptroller to  
16 include a checkoff on the individual income tax return; requiring that the  
17 income tax checkoff system include a certain statement; requiring the  
18 Comptroller to include certain information in each individual income tax return  
19 package; requiring the Comptroller to collect and account for contributions  
20 made through the checkoff system and to credit the proceeds to the Fund after  
21 deducting the amount necessary to administer the checkoff system; providing  
22 for the application of this Act; and generally relating to the Maryland  
23 Afterschool and Summer Learning Activity Program and an income tax checkoff  
24 system for contributions to provide funds for the Program.

25 BY adding to  
26 Article – State Government  
27 Section 9–2901 and 9–2902 to be under the new subtitle “Subtitle 29. Maryland  
28 Afterschool and Summer Learning Activity Program”  
29 Annotated Code of Maryland  
30 (2009 Replacement Volume and 2010 Supplement)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.



1 BY adding to  
2 Article – Tax – General  
3 Section 2–114 and 10–804(j)  
4 Annotated Code of Maryland  
5 (2010 Replacement Volume)

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

8 **Article – State Government**

9 **SUBTITLE 29. MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY**  
10 **PROGRAM.**

11 **9–2901.**

12 (A) **THERE IS A MARYLAND AFTERSCHOOL AND SUMMER LEARNING**  
13 **ACTIVITY PROGRAM.**

14 (B) **THE PURPOSE OF THE PROGRAM IS TO PROVIDE GRANTS TO**  
15 **ORGANIZATIONS THAT SERVE PUBLIC SCHOOL YOUTH ENROLLED IN**  
16 **KINDERGARTEN THROUGH GRADE 12.**

17 (C) **THE GOVERNOR’S OFFICE FOR CHILDREN SHALL:**

18 (1) **ADMINISTER THE PROGRAM;**

19 (2) **ESTABLISH APPLICATION PROCEDURES FOR THE PROGRAM;**

20 **AND**

21 (3) **AWARD GRANTS UNDER THE PROGRAM.**

22 (D) **THE GOVERNOR’S OFFICE FOR CHILDREN SHALL AWARD GRANTS**  
23 **UNDER THE PROGRAM FROM THE MARYLAND AFTERSCHOOL AND SUMMER**  
24 **LEARNING ACTIVITY FUND ESTABLISHED UNDER THIS SUBTITLE.**

25 (E) **TO BE ELIGIBLE FOR A GRANT UNDER THIS SECTION AN**  
26 **ORGANIZATION SHALL:**

27 (1) **ADOPT AND APPLY THE MARYLAND OUT OF SCHOOL TIME**  
28 **QUALITY STANDARDS FRAMEWORK;**

1           **(2) SERVE PUBLIC SCHOOL YOUTH ENROLLED IN KINDERGARTEN**  
2 **THROUGH GRADE 12 AT LEAST 100 HOURS DURING THE SCHOOL YEAR AND AT**  
3 **LEAST 50 HOURS DURING THE SUMMER;**

4           **(3) OFFER HIGH QUALITY ACTIVITIES IN:**

5                   **(I) ARTS;**

6                   **(II) ATHLETICS, RECREATION, AND NUTRITION;**

7                   **(III) ACADEMIC LEARNING;**

8                   **(IV) COLLEGE PREPARATION; OR**

9                   **(V) VOCATIONAL TRAINING; AND**

10           **(4) PROVIDE TRANSPORTATION TO AND FROM THE**  
11 **ORGANIZATION’S PROGRAM.**

12           **(F) AN ORGANIZATION THAT RECEIVES A GRANT FROM THE PROGRAM**  
13 **SHALL PREPARE A REPORT THAT CONTAINS:**

14                   **(1) THE NUMBER OF STUDENTS THAT ENROLLED AND ATTENDED**  
15 **THE ORGANIZATION’S PROGRAM;**

16                   **(2) SCHOOL ATTENDANCE FOR PARTICIPANTS IN THE**  
17 **ORGANIZATION’S PROGRAM;**

18                   **(3) SURVEY DATA FROM PARTICIPATING YOUTH, BEFORE AND**  
19 **AFTER PARTICIPATION IN THE ORGANIZATION’S PROGRAM;**

20                   **(4) DOCUMENTATION OF SPECIFIC ACTIVITIES COMPLETED AND**  
21 **SKILLS GAINED FROM THE ORGANIZATION’S PROGRAM; AND**

22                   **(5) THE FORM AND COST OF THE TRANSPORTATION PROVIDED**  
23 **AND THE NUMBER OF YOUTH TAKING ADVANTAGE OF THE TRANSPORTATION.**

24 **9-2902.**

25           **(A) IN THIS SECTION, “FUND” MEANS THE MARYLAND AFTERSCHOOL**  
26 **AND SUMMER LEARNING ACTIVITY FUND.**

27           **(B) THERE IS A MARYLAND AFTERSCHOOL AND SUMMER LEARNING**  
28 **ACTIVITY FUND.**



1           (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL  
2 INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "MARYLAND  
3 AFTERSCHOOL AND SUMMER LEARNING ACTIVITY FUND CONTRIBUTION".

4           (2) THE CHECKOFF SHALL STATE THAT:

5                   (i) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A  
6 JOINT RETURN, MAY CONTRIBUTE TO THE MARYLAND AFTERSCHOOL AND  
7 SUMMER LEARNING ACTIVITY FUND THE AMOUNT DESIGNATED BY THE  
8 INDIVIDUAL; AND

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

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

15           (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL  
16 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH  
17 THE MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY FUND WAS  
18 ESTABLISHED AND THE PURPOSES FOR WHICH THE FUND MAY BE USED.

19           (B) THE COMPTROLLER SHALL:

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

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

25                   (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS  
26 SUBSECTION, DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER  
27 THIS SUBSECTION TO THE MARYLAND AFTERSCHOOL AND SUMMER LEARNING  
28 ACTIVITY FUND ESTABLISHED UNDER § 9-2902 OF THE STATE GOVERNMENT  
29 ARTICLE TO BE USED TO PROVIDE GRANTS TO ORGANIZATIONS THAT SERVE  
30 PUBLIC SCHOOL YOUTH ENROLLED IN KINDERGARTEN THROUGH GRADE 12.

31 10-804.

32           (J) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE  
33 MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY FUND,

1 ESTABLISHED UNDER § 9-2902 OF THE STATE GOVERNMENT ARTICLE, BY THE  
2 CHECKOFF SYSTEM ON THE RETURN.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 July 1, 2011, and shall be applicable to all taxable years beginning after December 31,  
5 2010.