

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 Checkoff To Benefit Libraries

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

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

§ 8. Maine Public Library Fund

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

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

§ 5291. Maine Public Library Fund; voluntary checkoff

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

2. Contributions credited to Maine Public Library 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 State Tax Assessor shall deduct the cost, up to \$2,000 annually, of administering the Maine Public Library Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Public Library Fund.

SUMMARY

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