

Department of Legislative Services
Maryland General Assembly
2014 Session

FISCAL AND POLICY NOTE

House Bill 1259
Ways and Means

(Delegate A. Washington)

**Income Tax Checkoff - Developmental Disabilities Services and Support Fund -
Designation**

This bill alters the designation of the “Developmental Disabilities Waiting List Equity Fund Contribution” checkoff to the “Developmental Disabilities Services and Support Fund Contribution.”

The bill takes effect July 1, 2014, and applies to tax year 2014 and beyond.

Fiscal Summary

State Effect: None. The bill’s change is technical only and does not affect State finances.

Local Effect: None.

Small Business Effect: None.

Analysis

Current Law/Background: Chapters 499 and 500 of 2010 established the Developmental Disabilities Waiting List Equity Fund Contribution checkoff on the individual income tax return form. After the Comptroller deducts administrative expenses, contributions are credited to the Waiting List Equity Fund within the Department of Health and Mental Hygiene (DHMH).

The Developmental Disabilities Administration within DHMH administers the Waiting List Equity Fund, which is generally used to provide community-based services to individuals eligible for but not receiving Developmental Disabilities Administration services. The State Chesapeake Bay and Endangered Species Fund and the Maryland Cancer Fund are the other current checkoffs on the individual income tax return form.

Additional Information

Prior Introductions: None.

Cross File: SB 909 (Senators Madaleno and Montgomery) - Budget and Taxation.

Information Source(s): Comptroller's Office, Department of Health and Mental Hygiene, Department of Legislative Services

Fiscal Note History: First Reader - March 5, 2014
mc/jrb

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