

HOUSE BILL 1068

Q3
HB 1197/10 – W&M

11r1277
CF SB 42

By: **Delegates Ivey, Barkley, Barve, Boteler, Braveboy, Cardin, Carr, Carter, Frick, Glass, Gutierrez, Haynes, Healey, Hixson, Holmes, Impallaria, A. Kelly, Kramer, Luedtke, A. Miller, Pena-Melnyk, S. Robinson, Ross, Simmons, Stukes, Summers, F. Turner, V. Turner, Valderrama, and Walker**

Introduced and read first time: February 11, 2011

Assigned to: Ways and Means

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Section 9–2901 and 9–2902 to be under the new subtitle “Subtitle 29. Maryland
2 Afterschool and Summer Learning Activity Program”
3 Annotated Code of Maryland
4 (2009 Replacement Volume and 2010 Supplement)

5 BY adding to
6 Article – Tax – General
7 Section 2–114 and 10–804(j)
8 Annotated Code of Maryland
9 (2010 Replacement Volume)

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

12 **Article – State Government**

13 **SUBTITLE 29. MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY**
14 **PROGRAM.**

15 **9–2901.**

16 **(A) THERE IS A MARYLAND AFTERSCHOOL AND SUMMER LEARNING**
17 **ACTIVITY PROGRAM.**

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

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

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

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

24 **AND**

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

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

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

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

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

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

7 **(I) ARTS;**

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

9 **(III) ACADEMIC LEARNING;**

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

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

12 **(4) PROVIDE TRANSPORTATION TO AND FROM THE**
13 **ORGANIZATION'S PROGRAM.**

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

16 **(1) THE NUMBER OF STUDENTS THAT ENROLLED AND ATTENDED**
17 **THE ORGANIZATION'S PROGRAM;**

18 **(2) SCHOOL ATTENDANCE FOR PARTICIPANTS IN THE**
19 **ORGANIZATION'S PROGRAM;**

20 **(3) SURVEY DATA FROM PARTICIPATING YOUTH, BEFORE AND**
21 **AFTER PARTICIPATION IN THE ORGANIZATION'S PROGRAM;**

22 **(4) DOCUMENTATION OF SPECIFIC ACTIVITIES COMPLETED AND**
23 **SKILLS GAINED FROM THE ORGANIZATION'S PROGRAM; AND**

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

26 **9-2902.**

27 **(A) IN THIS SECTION, "FUND" MEANS THE MARYLAND AFTERSCHOOL**
28 **AND SUMMER LEARNING ACTIVITY FUND.**

1 **(B) THERE IS A MARYLAND AFTERSCHOOL AND SUMMER LEARNING**
2 **ACTIVITY FUND.**

3 **(C) THE PURPOSE OF THE FUND IS TO PROVIDE FUNDS FOR THE**
4 **MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY PROGRAM.**

5 **(D) THE GOVERNOR'S OFFICE FOR CHILDREN SHALL ADMINISTER THE**
6 **FUND.**

7 **(E) (1) THE FUND IS A SPECIAL, NONLAPSING FUND THAT IS NOT**
8 **SUBJECT TO § 7-302 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.**

9 **(2) THE STATE TREASURER SHALL HOLD THE FUND**
10 **SEPARATELY, AND THE COMPTROLLER SHALL ACCOUNT FOR THE FUND.**

11 **(F) THE FUND CONSISTS OF:**

12 **(1) REVENUE DISTRIBUTED TO THE FUND UNDER § 2-114 OF THE**
13 **TAX – GENERAL ARTICLE;**

14 **(2) MONEY APPROPRIATED IN THE STATE BUDGET TO THE FUND;**
15 **AND**

16 **(3) ANY OTHER MONEY FROM ANY OTHER SOURCE ACCEPTED FOR**
17 **THE BENEFIT OF THE FUND.**

18 **(G) THE FUND MAY BE USED ONLY FOR GRANTS UNDER THE MARYLAND**
19 **AFTERSCHOOL AND SUMMER LEARNING ACTIVITY PROGRAM.**

20 **(H) (1) THE STATE TREASURER SHALL INVEST THE MONEY OF THE**
21 **FUND IN THE SAME MANNER AS OTHER STATE MONEY MAY BE INVESTED.**

22 **(2) ANY INVESTMENT EARNINGS OF THE FUND SHALL BE**
23 **CREDITED TO THE GENERAL FUND OF THE STATE.**

24 **(I) MONEY EXPENDED FROM THE FUND FOR THE MARYLAND**
25 **AFTERSCHOOL AND SUMMER LEARNING ACTIVITY PROGRAM IS**
26 **SUPPLEMENTAL TO AND NOT INTENDED TO TAKE THE PLACE OF FUNDING THAT**
27 **OTHERWISE WOULD BE APPROPRIATED FOR THE PROGRAM.**

28 **Article – Tax – General**

29 **2-114.**

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.

1 **(J) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE**
2 **MARYLAND AFTERSCHOOL AND SUMMER LEARNING ACTIVITY FUND,**
3 **ESTABLISHED UNDER § 9-2902 OF THE STATE GOVERNMENT ARTICLE, BY THE**
4 **CHECKOFF SYSTEM ON THE RETURN.**

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 2011, and shall be applicable to all taxable years beginning after December 31,
7 2010.