

STATE OF MAINE

IN THE YEAR OF OUR LORD  
TWO THOUSAND NINETEEN

H.P. 774 - L.D. 1044

**An Act To Advance Children's Cancer Research in Maine**

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

**Sec. 1.** 22 MRSA §1409 is enacted to read:

**§1409. Maine Children's Cancer Research Fund**

**1. Fund established.** The Maine Children's Cancer Research Fund, referred to in this section as "the fund," is established as a nonlapsing fund to support children's cancer research by individuals and organizations determined to be eligible according to rules adopted by the department under subsection 3. Money in the fund must be expended as allocated by the Legislature for the purposes of the fund and may be invested as provided by law. Interest on investments must be credited to the fund.

**2. Use of fund.** Amounts available in the fund must be used to provide grants and other funding to support children's cancer research provided by research facilities in this State that operate children's cancer programs.

**3. Administration.** The department shall administer the fund and shall adopt rules as necessary to administer the fund and to determine the criteria for eligible recipients. When providing grants and other funding under subsection 2, the department shall consider the number of patients served by programs receiving support. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

**4. Income tax checkoff funding.** Revenue collected from the income tax checkoff pursuant to Title 36, section 5292 must be credited to the fund.

**5. Other funds.** The fund may receive money from any source, including grants, gifts, bequests and donations.

**Sec. 2.** 36 MRSA §5283-A, sub-§1, as repealed and replaced by PL 2017, c. 475, Pt. A, §62, is amended to read:

**1. Minimum threshold for total contributions.** The State Tax Assessor may not include on an individual income tax return form a designation for a taxpayer to make a contribution through a checkoff under section 5284, 5284-A, 5285, 5288-A, 5289 or 5291 or 5292 unless on returns filed in the prior calendar year the total contributions to the organization or fund to which the contributions are credited under the applicable section are at least:

- A. For calendar year 2012, \$10,000;
- B. For calendar year 2013, \$13,000;
- C. For calendar year 2014, \$16,000;
- D. For calendar year 2015, \$19,000;
- E. For calendar year 2016, \$22,000; and
- F. For calendar years beginning on or after January 1, 2017, \$25,000.

This subsection does not apply to a contribution checkoff that has been on the individual income tax form for less than one year.

**Sec. 3. 36 MRSA §5292** is enacted to read:

**§5292. Maine Children's Cancer Research Fund; voluntary checkoff**

**1. Maine Children's Cancer Research 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 Children's Cancer Research Fund established in Title 22, section 1409. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Children's Cancer Research Fund by including with that taxpayer's return sufficient funds to make the contribution. The contribution may not be less than \$5. Each individual income tax return form must contain a designation in substantially the following form: "Maine Children's Cancer Research Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$... ."

**2. Contributions credited to Maine Children's Cancer Research 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 of administering the Maine Children's Cancer Research Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Children's Cancer Research Fund.

**Sec. 4. Application.** This Act applies to tax years beginning on or after January 1, 2020.

**Sec. 5. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for programming costs to add a new voluntary checkoff to the individual income tax return.

<b>GENERAL FUND</b>	<b>2019-20</b>	<b>2020-21</b>
All Other	\$11,000	\$0
<b>GENERAL FUND TOTAL</b>	<u>\$11,000</u>	<u>\$0</u>

<b>ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF DEPARTMENT TOTALS</b>	<b>2019-20</b>	<b>2020-21</b>
<b>GENERAL FUND</b>	<b>\$11,000</b>	<b>\$0</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<u><b>\$11,000</b></u>	<u><b>\$0</b></u>

**HEALTH AND HUMAN SERVICES, DEPARTMENT OF**

**Maine Children's Cancer Research Fund N321**

Initiative: Provides initial allocation for any revenue received from the income tax checkoff.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2019-20</b>	<b>2020-21</b>
All Other	\$500	\$500
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<u>\$500</u>	<u>\$500</u>

<b>HEALTH AND HUMAN SERVICES, DEPARTMENT OF DEPARTMENT TOTALS</b>	<b>2019-20</b>	<b>2020-21</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>\$500</b>	<b>\$500</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<u><b>\$500</b></u>	<u><b>\$500</b></u>

<b>SECTION TOTALS</b>	<b>2019-20</b>	<b>2020-21</b>
<b>GENERAL FUND</b>	<b>\$11,000</b>	<b>\$0</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>\$500</b>	<b>\$500</b>
<b>SECTION TOTAL - ALL FUNDS</b>	<u><b>\$11,500</b></u>	<u><b>\$500</b></u>