

**§5284-A. Companion animal sterilization voluntary checkoff**

**1. Companion Animal Sterilization Fund.** Taxpayers who, when filing their return, are entitled to a refund under this Part may designate that a part of that refund be paid into the Companion Animal Sterilization Fund established in Title 7, section 3910-B. A taxpayer who is not entitled to a refund under this Part may contribute to the Companion Animal Sterilization Fund by including with the taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Contribution to Companion Animal Sterilization Fund: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$... ."

[PL 2003, c. 682, §5 (NEW).]

**2. Contributions credited to Companion Animal Sterilization 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 assessor shall deduct the cost of administering the Companion Animal Sterilization Fund checkoff and report the remainder to the Treasurer of State, who shall credit the amount to the Companion Animal Sterilization Fund, which is established in Title 7, section 3910-B.

[PL 2011, c. 685, §5 (AMD).]

**3. Effective date.** This section applies to tax years beginning on and after January 1, 2004.

[PL 2003, c. 682, §5 (NEW).]

**SECTION HISTORY**

PL 2003, c. 682, §5 (NEW). PL 2011, c. 685, §5 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.