

**§5285. Maine Children's Trust Incorporated; checkoff**

**1. Maine Children's Trust Incorporated.** Taxpayers who, when filing their returns, are entitled to a refund under this Part may designate that a portion of that refund be paid into the Maine Children's Trust Incorporated established in Title 22, chapter 1058. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Children's Trust Incorporated by including with that taxpayer's return sufficient funds to make the contribution. Each individual income tax return form must contain a designation in substantially the following form: "Contributions to Maine Children's Trust Incorporated: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$ ."

[PL 1995, c. 639, §31 (AMD).]

**2. Contributions credited to the Maine Children's Trust Incorporated.** 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 Trust Incorporated checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Children's Trust Incorporated, which is established in Title 22, chapter 1058.

[PL 2011, c. 685, §6 (AMD).]

**3. Limitation on contributions.**

[PL 1993, c. 600, Pt. A, §280 (RP).]

## SECTION HISTORY

PL 1985, c. 441, §4 (NEW). PL 1987, c. 402, §A193 (AMD). PL 1993, c. 253, §2 (AMD). PL 1993, c. 600, §A280 (AMD). PL 1995, c. 639, §31 (AMD). PL 2011, c. 685, §6 (AMD).

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