**§5283-A. Voluntary contribution through checkoffs**

**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, 5291, 5292 or 5293 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; [PL 2017, c. 475, Pt. A, §62 (RPR).]

B. For calendar year 2013, $13,000; [PL 2017, c. 475, Pt. A, §62 (RPR).]

C. For calendar year 2014, $16,000; [PL 2017, c. 475, Pt. A, §62 (RPR).]

D. For calendar year 2015, $19,000; [PL 2017, c. 475, Pt. A, §62 (RPR).]

E. For calendar year 2016, $22,000; and [PL 2017, c. 475, Pt. A, §62 (RPR).]

F. For calendar years beginning on or after January 1, 2017, $25,000. [PL 2017, c. 475, Pt. A, §62 (RPR).]

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

[PL 2021, c. 437, §2 (AMD).]

**2. Cost of administration.**  The State Tax Assessor shall determine annually the total amount contributed to each fund or organization by taxpayers making contributions through a checkoff on the individual income tax return form. Prior to the beginning of the next year, the assessor shall deduct the cost of administering the checkoff for the organization or fund and report the remainder to the Treasurer of State, who shall forward that amount to the designated organization or fund.

[PL 2011, c. 685, §3 (NEW).]

SECTION HISTORY

PL 2011, c. 685, §3 (NEW). PL 2017, c. 284, Pt. AAAA, §2 (AMD). PL 2017, c. 284, Pt. DDDD, §2 (AMD). PL 2017, c. 475, Pt. A, §62 (AMD). PL 2019, c. 433, §2 (AMD). PL 2021, c. 437, §2 (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 Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025
. 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.