

**§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 \$... ."

[PL 2019, c. 433, §3 (NEW).]

**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.

[PL 2019, c. 433, §3 (NEW).]

**SECTION HISTORY**

PL 2019, c. 433, §3 (NEW).

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