

§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).

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