

§5289. Maine Veterans' Memorial Cemetery Maintenance Fund voluntary checkoff

1. Maine Veterans' Memorial Cemetery Maintenance 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 Veterans' Memorial Cemetery Maintenance Fund established in Title 37-B, section 504, subsection 6. A taxpayer who is not entitled to a refund under this Part may contribute to the Maine Veterans' Memorial Cemetery Maintenance 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 Veterans' Memorial Cemetery Maintenance Fund: () \$5, () \$10, () \$25 or () Other \$... ."

[PL 2011, c. 685, §9 (AMD).]

2. Contributions credited to Maine Veterans' Memorial Cemetery Maintenance 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 Veterans' Memorial Cemetery Maintenance Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Maine Veterans' Memorial Cemetery Maintenance Fund.

[PL 2011, c. 685, §9 (AMD).]

SECTION HISTORY

PL 2005, c. 519, §RRR1 (NEW). PL 2005, c. 519, §RRR3 (AFF). PL 2011, c. 685, §9 (AMD).

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