

§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).

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 First Special Session of the 132nd Maine Legislature and is current through October 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.