

**§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).

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