

§5293. Emergency food assistance program; voluntary checkoff

1. Emergency food assistance program. 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 Emergency Food Assistance Program Fund established in Title 12, section 5018. A taxpayer who is not entitled to a refund under this Part may contribute to the Emergency Food Assistance Program 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: "Emergency Food Assistance Program Fund: () \$5, () \$10, () \$25 or () Other \$...."

[PL 2021, c. 437, §3 (NEW).]

2. Contributions credited to Emergency Food Assistance Program 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 Emergency Food Assistance Program Fund checkoff and report the remainder to the Treasurer of State, who shall forward that amount to the Emergency Food Assistance Program Fund.

[PL 2021, c. 437, §3 (NEW).]

SECTION HISTORY

PL 2021, c. 437, §3 (NEW).

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