

SENATE BILL 55

E4, Q3

0lr0765

(PRE-FILED)

By: **Senator Young**

Requested: September 25, 2019

Introduced and read first time: January 8, 2020

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Income Tax Checkoff – Maryland Assault Weapons Buyback Fund**

3 FOR the purpose of establishing the Maryland Assault Weapons Buyback Fund as a
4 special, nonlapsing fund; specifying the purpose of the Fund; requiring the
5 Department of State Police to administer the Fund and to adopt certain regulations
6 to implement the Fund; requiring the State Treasurer to hold the Fund and the
7 Comptroller to account for the Fund; specifying the contents of the Fund; requiring
8 the Governor to appropriate for a certain fiscal year a certain amount to the Fund;
9 specifying the purpose for which the Fund may be used; providing for the investment
10 of money in and expenditures from the Fund; requiring interest earnings of the Fund
11 to be credited to the Fund; exempting the Fund from a certain provision of law
12 requiring interest on State money in special funds to accrue to the General Fund of
13 the State; establishing a certain income tax checkoff for voluntary contributions to
14 the Maryland Assault Weapons Buyback Fund; requiring the Comptroller to include
15 a checkoff on the individual income tax return form; providing that the income tax
16 checkoff include a certain statement; requiring the Comptroller to include certain
17 information in each individual income tax return package; requiring the Comptroller
18 to collect and account for contributions made through the checkoff and to credit the
19 proceeds to the Fund after deducting the amount necessary to administer the
20 checkoff; defining certain terms; providing for the application of this Act; and
21 generally relating to the Maryland Assault Weapons Buyback Fund.

22 BY adding to

23 Article – Public Safety

24 Section 4–1501 to be under the new subtitle “Subtitle 15. Maryland Assault Weapons
25 Buyback Fund”

26 Annotated Code of Maryland

27 (2018 Replacement Volume and 2019 Supplement)

28 BY repealing and reenacting, without amendments,

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Article – State Finance and Procurement
2 Section 6–226(a)(2)(i)
3 Annotated Code of Maryland
4 (2015 Replacement Volume and 2019 Supplement)

5 BY repealing and reenacting, with amendments,
6 Article – State Finance and Procurement
7 Section 6–226(a)(2)(ii)121. and 122.
8 Annotated Code of Maryland
9 (2015 Replacement Volume and 2019 Supplement)

10 BY adding to
11 Article – State Finance and Procurement
12 Section 6–226(a)(2)(ii)123.
13 Annotated Code of Maryland
14 (2015 Replacement Volume and 2019 Supplement)

15 BY adding to
16 Article – Tax – General
17 Section 2–116 and 10–804(l)
18 Annotated Code of Maryland
19 (2016 Replacement Volume and 2019 Supplement)

20 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
21 That the Laws of Maryland read as follows:

22 **Article – Public Safety**

23 **SUBTITLE 15. MARYLAND ASSAULT WEAPONS BUYBACK FUND.**

24 **4–1501.**

25 **(A) (1) IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS**
26 **INDICATED.**

27 **(2) (I) “ASSAULT WEAPON” MEANS A SELF-LOADING,**
28 **SEMI-AUTOMATIC OR FULLY AUTOMATIC ACTION FIREARM WITH A DETACHABLE**
29 **MAGAZINE THAT FIRES AN INTERMEDIATE OR HIGH-POWERED CENTERFIRE**
30 **CARTRIDGE.**

31 **(II) “ASSAULT WEAPON” INCLUDES A REGULATED FIREARM, AS**
32 **DEFINED UNDER § 5–101 OF THIS ARTICLE.**

33 **(3) “DEPARTMENT” MEANS THE DEPARTMENT OF STATE POLICE.**

1 **(4) "FUND" MEANS THE MARYLAND ASSAULT WEAPONS BUYBACK**
2 **FUND.**

3 **(B) THERE IS A MARYLAND ASSAULT WEAPONS BUYBACK FUND.**

4 **(C) THE PURPOSE OF THE FUND IS TO ASSIST THE DEPARTMENT IN**
5 **IMPLEMENTING A STATEWIDE ASSAULT WEAPONS BUYBACK PROGRAM.**

6 **(D) (1) THE DEPARTMENT SHALL ADMINISTER THE FUND.**

7 **(2) THE DEPARTMENT SHALL ADOPT REGULATIONS NECESSARY TO**
8 **CARRY OUT THIS SUBTITLE THAT INCLUDE:**

9 **(I) SETTING THE PRICES OF ASSAULT WEAPONS THAT THE**
10 **STATE MAY BUY; AND**

11 **(II) DESTROYING OR DONATING PURCHASED ASSAULT**
12 **WEAPONS TO THE ARMED FORCES OF THE UNITED STATES.**

13 **(E) (1) THE FUND IS A SPECIAL, NONLAPSING FUND THAT IS NOT**
14 **SUBJECT TO § 7-302 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.**

15 **(2) THE STATE TREASURER SHALL HOLD THE FUND SEPARATELY,**
16 **AND THE COMPTROLLER SHALL ACCOUNT FOR THE FUND.**

17 **(F) (1) THE FUND CONSISTS OF:**

18 **(I) REVENUE DISTRIBUTED TO THE FUND UNDER § 2-116 OF**
19 **THE TAX – GENERAL ARTICLE;**

20 **(II) MONEY APPROPRIATED IN THE STATE BUDGET TO THE**
21 **FUND;**

22 **(III) INTEREST EARNINGS OF THE FUND; AND**

23 **(IV) ANY OTHER MONEY FROM ANY OTHER SOURCE ACCEPTED**
24 **FOR THE BENEFIT OF THE FUND.**

25 **(2) (I) FOR FISCAL YEAR 2022, THE GOVERNOR SHALL INCLUDE IN**
26 **THE ANNUAL BUDGET BILL AN APPROPRIATION OF \$50,000 TO THE FUND.**

27 **(II) DURING FISCAL YEAR 2022, THE DEPARTMENT SHALL USE**
28 **\$10,000 OF THE FUNDS APPROPRIATED UNDER SUBPARAGRAPH (I) OF THIS**

1 PARAGRAPH FOR OUTREACH AND MARKETING TO PROVIDE NOTICE TO THE PUBLIC
2 ABOUT THE FUND.

3 (G) EXCEPT AS PROVIDED IN SUBSECTION (F)(2) OF THIS SECTION, THE
4 FUND MAY BE USED ONLY BY THE DEPARTMENT TO BUY ASSAULT WEAPONS
5 VOLUNTARILY SOLD BY INDIVIDUALS WHO RESIDE IN THE STATE.

6 (H) (1) THE STATE TREASURER SHALL INVEST THE MONEY OF THE FUND
7 IN THE SAME MANNER AS OTHER STATE MONEY MAY BE INVESTED.

8 (2) ANY INTEREST EARNINGS OF THE FUND SHALL BE CREDITED TO
9 THE FUND.

10 (I) EXPENDITURES FROM THE FUND MAY BE MADE ONLY IN ACCORDANCE
11 WITH THE STATE BUDGET.

12 **Article – State Finance and Procurement**

13 6–226.

14 (a) (2) (i) Notwithstanding any other provision of law, and unless
15 inconsistent with a federal law, grant agreement, or other federal requirement or with the
16 terms of a gift or settlement agreement, net interest on all State money allocated by the
17 State Treasurer under this section to special funds or accounts, and otherwise entitled to
18 receive interest earnings, as accounted for by the Comptroller, shall accrue to the General
19 Fund of the State.

20 (ii) The provisions of subparagraph (i) of this paragraph do not apply
21 to the following funds:

22 121. the Markell Hendricks Youth Crime Prevention and
23 Diversion Parole Fund; [and]

24 122. the Federal Government Shutdown Employee Assistance
25 Loan Fund; AND

26 123. THE MARYLAND ASSAULT WEAPONS BUYBACK
27 FUND.

28 **Article – Tax – General**

29 2–116.

30 (A) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL
31 INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE “MARYLAND

1 ASSAULT WEAPONS BUYBACK FUND CONTRIBUTION”.

2 (2) THE CHECKOFF SHALL STATE THAT:

3 (I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT
4 RETURN, MAY CONTRIBUTE \$5 TO THE MARYLAND ASSAULT WEAPONS BUYBACK
5 FUND; AND

6 (II) 1. THE INDIVIDUAL SHALL DEDUCT \$5 FROM ANY
7 REFUND TO WHICH THE INDIVIDUAL IS ENTITLED; OR

8 2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND,
9 THE INDIVIDUAL SHALL ADD \$5 TO THE INCOME TAX TO BE PAID WITH THE RETURN.

10 (3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL
11 INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE
12 MARYLAND ASSAULT WEAPONS BUYBACK FUND WAS ESTABLISHED AND THE
13 PURPOSES FOR WHICH THE FUND MAY BE USED.

14 (B) THE COMPTROLLER SHALL:

15 (1) COLLECT THE CHECKOFF CONTRIBUTIONS AND ACCOUNT TO THE
16 STATE TREASURER FOR THE MONEY COLLECTED;

17 (2) FROM THE CONTRIBUTIONS COLLECTED, DISTRIBUTE THE
18 AMOUNT NECESSARY TO ADMINISTER THE CHECKOFF SYSTEM TO AN
19 ADMINISTRATIVE COST ACCOUNT; AND

20 (3) AFTER THE DISTRIBUTION UNDER ITEM (2) OF THIS SUBSECTION,
21 DISTRIBUTE THE REMAINDER OF THE MONEY COLLECTED UNDER THIS SUBSECTION
22 TO THE MARYLAND ASSAULT WEAPONS BUYBACK FUND ESTABLISHED UNDER §
23 4-1501 OF THE PUBLIC SAFETY ARTICLE.

24 10-804.

25 (L) AN INDIVIDUAL MAY DESIGNATE A CONTRIBUTION TO THE MARYLAND
26 ASSAULT WEAPONS BUYBACK FUND, ESTABLISHED UNDER § 4-1501 OF THE
27 PUBLIC SAFETY ARTICLE, BY THE CHECKOFF SYSTEM ON THE RETURN.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
29 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.