

2-104.

(a) Subject to the [limitations in] REQUIREMENTS OF § 2-110 OF THIS SUBTITLE AND subsection (b) of this section, the Comptroller shall design the returns and other forms that, on completion, provide the information required for the administration of the tax laws listed in § 2-102 of this subtitle.

(b) Except for variations that the differences between the federal and State income tax laws require, the forms that the Comptroller designs to administer the income tax laws shall be similar to the forms used to administer the federal income tax laws.

(c) (1) The Comptroller shall keep an income tax return for 5 years from the date the return is filed. After 5 years, the Comptroller may destroy the return.

(2) The Comptroller shall keep a sales and use tax return for 2 years from the date the return is filed. After 2 years, the Comptroller may destroy the return.

2-110.

~~(A) AN INDIVIDUAL WHO IS REQUIRED TO FILE A MARYLAND INCOME TAX RETURN MAY DESIGNATE A CONTRIBUTION TO THE STATE CHESAPEAKE BAY AND ENDANGERED SPECIES FUND BY A CHECKOFF SYSTEM AS PROVIDED IN THIS SECTION.~~

~~(B) (1) THE COMPTROLLER SHALL INCLUDE ON THE INDIVIDUAL INCOME TAX RETURN FORM A CHECKOFF DESIGNATED AS THE "STATE CHESAPEAKE BAY AND ENDANGERED SPECIES FUND CONTRIBUTION".~~

(2) THE CHECKOFF SHALL STATE THAT:

(I) THE INDIVIDUAL, OR EACH SPOUSE IN THE CASE OF A JOINT RETURN, MAY CONTRIBUTE TO THE STATE CHESAPEAKE BAY AND ENDANGERED SPECIES FUND \$17-\$57-\$107-\$25-OR ANOTHER THE AMOUNT DESIGNATED BY THE INDIVIDUAL; AND

(II) 1. THE INDIVIDUAL SHALL DEDUCT THE AMOUNT OF THE CONTRIBUTION FROM ANY REFUND TO WHICH THE INDIVIDUAL IS ENTITLED; OR

2. IF THE INDIVIDUAL IS NOT ENTITLED TO A REFUND, THE INDIVIDUAL SHALL ADD THE AMOUNT OF THE CONTRIBUTION TO THE INCOME TAX TO BE PAID WITH THE RETURN.

(3) THE COMPTROLLER SHALL INCLUDE, WITH THE INDIVIDUAL INCOME TAX RETURN PACKAGE, A DESCRIPTION OF THE PURPOSES FOR WHICH THE STATE CHESAPEAKE BAY AND ENDANGERED