

MAINE STATE LEGISLATURE

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L.D. 2205

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DATE: *April 9, 2002*

(Filing No. S-*615*)

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TAXATION

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**STATE OF MAINE
SENATE
120TH LEGISLATURE
SECOND REGULAR SESSION**

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COMMITTEE AMENDMENT "*A*" to S.P. 825, L.D. 2205, "Resolve, to Adjust the Valuation of St. John Plantation as a Result of a Fire"

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Amend the resolve by inserting after the title and before the emergency preamble the following:

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'Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, two thirds of all of the members elected to each House have determined it necessary to enact this measure.'

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Further amend the resolve by inserting at the end before the summary the following:

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'FISCAL NOTE

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The requirement that the State Tax Assessor reduce the 2002 state valuation for St. John Plantation has the following fiscal impacts.

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Reducing the 2002 state valuation for St. John Plantation will require an increase for St. John Plantation of \$18,738 in General Purpose Aid for Local Schools within the Department of Education in fiscal year 2002-03. This cost can be absorbed

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2 within the General Purpose Aid for Local Schools appropriation
3 for fiscal year 2002-03 due to a recent correction to another
4 school administrative unit's subsidy. The change in state
5 valuation will have an impact on the local school administrative
6 unit through its cost-sharing formula by lowering the local share
7 for St. John Plantation and increasing the local share for other
8 member units in fiscal year 2002-03. The amounts can not be
determined at this time.

10 Reducing the 2002 state valuation for St. John Plantation
11 will require the recalculation and redistribution of county taxes
12 in Aroostook County. This represents a state mandate pursuant to
13 the Constitution of Maine. Pursuant to the Mandate Preamble, the
14 2/3 vote of all members of each House exempts the State from the
15 constitutional requirement to fund 90% of the additional costs.

16 Reducing the 2002 state valuation for St. John Plantation
17 will increase the plantation's share of state-municipal revenue
18 sharing funds and require the recalculation of the distribution
19 of those funds. The amount of funds subject to redistribution
20 can not be determined at this time. The costs to the Office of
21 the Treasurer of State for recalculation of the distribution can
22 be absorbed utilizing existing budgeted resources.

24 The additional costs of administrative activity associated
25 with the reduction of the 2002 state valuation for St. John
26 Plantation can be absorbed by the Bureau of Revenue Services
27 within the Department of Administrative and Financial Services
28 utilizing existing budget resources.'

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SUMMARY

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This amendment adds a mandate preamble and a fiscal note to
the resolve.

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