

MAINE STATE LEGISLATURE

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1008

L.D. 1724

DATE: 3-9-04

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TAXATION

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STATE OF MAINE
SENATE
121ST LEGISLATURE
SECOND SPECIAL SESSION

COMMITTEE AMENDMENT A to S.P. 657, L.D. 1724, Bill, "An Act To Create the Maine Military Family Relief Fund"

Amend the bill in section 1 in that part designated "\$5288." in subsection 3 in the last line (page 1, line 30 in L.D.) by striking out the following: "2005" and inserting in its place the following: '2004 but before January 1, 2007'

Further amend the bill in section 1 in that part designated "\$5288." by inserting at the end the following:

'4. Repeal. This section is repealed December 31, 2007.'

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

'Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Maine Revenue Services 0002

Initiative: Provides funds for the administrative costs associated with the Maine Military Family Relief Fund voluntary checkoff.

Table with 3 columns: General Fund, 2003-04, 2004-05. Rows include All Other and General Fund Total.

2	ADMINISTRATIVE AND FINANCIAL SERVICES,		
	DEPARTMENT OF		
4	DEPARTMENT TOTALS	2003-04	2004-05
6	GENERAL FUND	\$0	\$10,791
8	DEPARTMENT TOTAL - ALL FUNDS	\$0	\$10,791
10	DEFENSE, VETERANS AND EMERGENCY MANAGEMENT,		
	DEPARTMENT OF		
12	Veterans Services 0110		
14	Initiative: Allocates funds received from the Maine Military		
16	Family Relief Fund voluntary checkoff.		
18	Other Special Revenue Funds	2003-04	2004-05
	All Other	\$0	\$10,200
20	Other Special Revenue Funds Total	\$0	\$10,200
22	DEFENSE, VETERANS AND EMERGENCY MANAGEMENT,		
	DEPARTMENT OF		
24	DEPARTMENT TOTALS	2003-04	2004-05
26	OTHER SPECIAL REVENUE FUNDS	\$0	\$10,200
28	DEPARTMENT TOTAL - ALL FUNDS	\$0	\$10,200
30	SECTION TOTALS	2003-04	2004-05
32	GENERAL FUND	\$0	\$10,791
34	OTHER SPECIAL REVENUE FUNDS	0	10,200
36	SECTION TOTAL - ALL FUNDS	\$0	\$20,991'

38
 40 **SUMMARY**

42 This amendment changes the date for tax years to which the
 44 income tax checkoff applies and adds a repeal of the checkoff on
 December 31, 2007. It also adds an appropriations and
 allocations section to the bill.

46 **FISCAL NOTE REQUIRED**
 48 (See attached)

121st Maine Legislature
Office of Fiscal and Program Review



LD 1724

An Act To Create the Maine Military Family Relief Fund

LR 2315(02)

Fiscal Note for Bill as Amended by Committee Amendment **A**

Committee: Taxation

Fiscal Note Required: Yes ✓

Fiscal Note

	2003-04	2004-05	Projections 2005-06	Projections 2006-07
Net Cost (Savings)				
General Fund	\$0	\$10,791	\$5,030	\$5,145
Appropriations/Allocations				
General Fund	\$0	\$10,791	\$5,030	\$5,145
Other Special Revenue Funds	\$0	\$10,200	\$60,000	\$60,000
Revenue				
Other Special Revenue Funds	\$0	\$60,000	\$60,000	\$60,000

Fiscal Detail and Notes

This bill is expected to generate between \$41,000 and \$61,000 annually for the Maine Military Family Relief Fund. It may also reduce contributions to other dedicated check-off funds. Maine Revenue Services will require \$10,791 in fiscal year 2004-05 for the administrative costs associated with the additional check-off. This fiscal estimate reflects these amounts as a General Fund cost. If sufficient revenue is generated from the check-off to support the \$2,000 per year transfer to Maine Revenue Services, the General Fund need would be approximately \$8,800 in fiscal year 2004-05 and approximately \$3,000 per year thereafter.

The Department of Defense, Veterans and Emergency Management will need an Other Special Revenue Funds allocation of \$10,200 for fiscal year 2004-05 and annual allocations of \$60,000 starting in fiscal year 2005-06. Although the new Maine Military Family Relief Fund is authorized to begin for the tax year starting on January 1, 2004, the department will not receive any of the voluntary check-off revenue until the collection of 2004 tax revenues is completed late in fiscal year 2004-05.