

# MAINE STATE LEGISLATURE

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L.D. 1043

Date: 6-15-11

(Filing No. S-322)

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**STATE OF MAINE**  
**SENATE**  
**125TH LEGISLATURE**  
**FIRST REGULAR SESSION**

SENATE AMENDMENT "F" to COMMITTEE AMENDMENT "A" to H.P. 778, L.D. 1043, Bill, "An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2012 and June 30, 2013"

Amend the amendment by striking out all of Part I.

Amend the amendment by striking out all of Part M.

Amend the amendment in Part N by striking out all of section 7.

Amend the amendment in Part N by striking out all of section 11.

Amend the amendment by striking out all of Parts O and P.

Amend the amendment in Part S in section 1 in §89 in subsection 1 in paragraph A in the first line (page 554, line 35 in amendment) by striking out the following: "\$20,000,000" and inserting the following: '\$120,000,000'

Amend the amendment in Part T by striking out all of sections 9 to 11.

Amend the amendment in Part T by striking out all of sections 21 to 23.

Amend the amendment by striking out all of Part CCCC.

Amend the amendment by striking out all of Part FFFF.

Amend the amendment by striking out all of Part GGGG.

Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

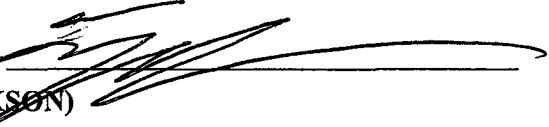
**SUMMARY**

This amendment makes the following changes to Committee Amendment "A":

1. It strikes Part I, which continues into fiscal years 2011-12 and 2012-13 the reductions to revenue sharing accomplished by fixed dollar amount transfers back to the General Fund after the calculation of the 5% share of the prior month's income and sales tax collections;

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- 1           2. It strikes Part M, which increases the amounts excluded from the estate tax;
- 2           3. It amends Part N to eliminate language that conforms the Maine standard
- 3 deduction amounts to the federal amounts and to eliminate language that conforms the
- 4 Maine personal exemption amount to the federal amount;
- 5           4. It strikes Part O, which repeals the income tax addition modifications related to
- 6 the federal business expensing thresholds and provides a credit equal to 10% of the
- 7 federal bonus depreciation on certain property placed in service in Maine;
- 8           5. It strikes Part P, which amends the Circuitbreaker Program to limit the amount of
- 9 the benefit to 80% of the amount of the benefit that would otherwise be available for
- 10 application periods beginning in 2011 and 2012;
- 11           6. It amends Part S to increase the amount of the advance payment required for the
- 12 State's wholesale liquor contract from \$20,000,000 to \$120,000,000;
- 13           7. It amends Part T to eliminate language that reduces from 4% to 3% the cap on
- 14 cost-of-living increases on the retirement benefit for members of the State Employee and
- 15 Teacher Retirement Program, the Judicial Retirement Program and the Legislative
- 16 Retirement Program, limits the amount of retirement benefits subject to a cost-of-living
- 17 adjustment to the first \$20,000, and freezes the cost-of-living adjustments for the fiscal
- 18 years 2011, 2012 and 2013;
- 19           8. It strikes Part CCCC, which provides new minimum taxability thresholds for
- 20 nonresidents before Maine income tax liability is triggered and excludes from the
- 21 determination of taxability in the State up to 24 days of personal services related to
- 22 certain training, management functions, equipment upgrades and new investment;
- 23           9. It strikes Part FFFF, which exempts from sales tax plastic bags used by
- 24 redemption centers to sort, store or transport returnable beverage containers; and
- 25           10. It strikes Part GGGG, which expands the current exemption from sales and use
- 26 tax for aircraft to apply the exemption to all aircraft, regardless of the weight of the
- 27 aircraft or the state of residency of the purchaser, and expands the exemption to include
- 28 sales of repair and replacement parts used exclusively in aircraft and in the overhauling
- 29 and rebuilding of aircraft and aircraft parts.

30 **SPONSORED BY:** 

31           (Senator JACKSON)

32           **COUNTY: Aroostook**

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

# SENATE AMENDMENT



# 125th MAINE LEGISLATURE

LD 1043

LR 2067(11)

**An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2012 and June 30, 2013**

**Fiscal Note for Senate Amendment "F" to Committee Amendment "A" S-322**  
**Sponsor: Sen. Jackson of Aroostook**  
**Fiscal Note Required: Yes**

## Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	(\$31,119,717)	(\$34,277,100)	(\$80,692,303)	(\$89,208,655)
<b>Revenue</b>				
General Fund	\$31,119,717	\$34,277,100	\$80,692,303	\$89,208,655
Other Special Revenue Funds	\$2,157,766	\$2,336,624	\$2,988,057	\$3,250,215
<b>Fund Detail by Section</b>				
<b>Revenue</b>				
<b>General Fund</b>				
PART I	(\$2,157,766)	(\$2,336,624)	(\$2,988,057)	(\$3,250,215)
PART M	\$137,500	\$150,000	\$23,919,215	\$27,454,580
PART N	\$6,940,000	\$34,402,000	\$61,468,000	\$66,460,000
PART O	\$32,272,012	\$9,190,347	(\$5,055,538)	(\$4,978,557)
PART P	(\$10,015,329)	(\$10,268,761)	\$0	\$0
PART CCCC	\$3,098,000	\$2,503,000	\$2,692,000	\$2,841,000
PART FFFF	\$236,900	\$28,738	\$30,031	\$31,382
PART GGGG, Section 1	\$608,400	\$608,400	\$626,652	\$650,465
<b>Other Special Revenue Funds</b>				
PART I	\$2,157,766	\$2,336,624	\$2,988,057	\$3,250,215

### Fiscal Detail and Notes

This amendment will restore revenue to the General Fund and increase revenue sharing compared with the Committee amendment starting in fiscal year 2011-12.