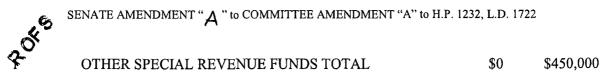


wites			L.D. 1722		
A.O.	Date: 4/16/14	(Filing)	No. S- 53(p)		
3	Reproduced and distributed under the direction of the Secretary of the Senate.				
4	STATE OF MAINE				
5	SENATE				
6	126TH LEGISLATURE				
7	SECOND REGULAR SESSION				
8 9 10	SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1232, L.D. 1722, Bill, "An Act To Exempt from Sales and Use Tax Sales of Publications To Be Distributed without Charge and Printed Materials Included in Publications"				
11 12	Amend the amendment by striking out everything after the title and before the summary and inserting the following:				
13	'Amend the bill by inserting after section 1 the following:				
14 15	'Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.				
16	ADMINISTRATIVE AND FINANCIAL SERVICES,	DEPARTMENT C)F		
17	Revenue Services, Bureau of 0002				
18 19 20	Initiative: Provides funding to contract with the Kennebec County Sheriff's office for 2 Deputy Sheriff positions. These positions will be used to expand field activities to address debts other than sales tax debt handled by current deputies.				
21 22 23	GENERAL FUND All Other	2013-14 \$0	2014-15 \$200,000		
24	GENERAL FUND TOTAL	\$0	\$200,000		
25	Revenue Services, Bureau of 0002				
26 27 28 29	Initiative: Provides funding for a contractor-provided audit selection system that makes data warehouse information available in a fashion conducive to audit selection, builds new data elements into the audit selection process and creates a predictive audit selection function.				
30 31 32	OTHER SPECIAL REVENUE FUNDS All Other	2013-14 \$0	2014-15 \$450,000		

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2 **Revenue Services, Bureau of 0002**

Initiative: Provides funding for one Revenue Agent position to assist in the audit of estate 3 4 and fiduciary tax returns and to review related issues associated with decedents and 5 beneficiaries.

6		GENERAL FUND	2013-14	2014-15
7		POSITIONS - LEGISLATIVE COUNT	0.000	1.000
8		Personal Services	\$0	\$77,637
9		All Other	\$0	\$7,269
10				
11		GENERAL FUND TOTAL	\$0	\$84,906
12		ADMINISTRATIVE AND FINANCIAL		
13		SERVICES, DEPARTMENT OF		
14		DEPARTMENT TOTALS	2013-14	2014-15
15				
16		GENERAL FUND	\$0	\$284,906
17		OTHER SPECIAL REVENUE FUNDS	\$0	\$450,000
18			• -	
19		DEPARTMENT TOTAL - ALL FUNDS	<u> </u>	\$734,906
20	1.1		4 •	<i>+</i> , <i>r</i>

20

23

21 Amend the bill by relettering or renumbering any nonconsecutive Part letter or 22 section number to read consecutively.

SUMMARY

24 The amendment provides funding to the Department of Administrative and Financial 25 Services, Bureau of Revenue Services to contract with the Kennebec County Sheriff's 26 office for a contractor-provided audit selection system and for one Revenue Agent 27 position to aid the bureau in tax collections.

29 (See attached)	RED
(See affactied)	
30 SPONSORED BY: Haure Vel	
31 (Senator HILL)	
32 COUNTY: York	

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SENATE AMENDMENT



126th MAINE LEGISLATURE

LD 1722

LR 2346(04)

An Act To Exempt from Sales and Use Tax Sales of Publications To Be Distributed without Charge and Printed Materials Included in Publications

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" Sponsor: Sen. Hill of York Fiscal Note Required: Yes

Fiscal Note					
	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17	
Net Cost (Savings)	ድስ	(\$2.112.504)	(\$2 521 072)	(\$2.521.625)	
General Fund	\$0	(\$3,112,594)	(\$3,531,072)	(\$3,521,625)	
Appropriations/Allocations					
General Fund	\$0	\$284,906	\$293,928	\$303,375	
Other Special Revenue Funds	\$0	\$450,000	\$0	\$0	
Revenue					
General Fund	\$0	\$3,397,500	\$3,825,000	\$3,825,000	
Other Special Revenue Funds	\$0	\$602,500	\$175,000	\$175,000	

Fiscal Detail and Notes

The amendment adds a General Fund appropriation to the Department of Administrative and Financial Services of \$284,906 in fiscal year 2014-15 to contract with the Kennebec County Sheriff's Office for 2 Deputy Sheriff positions and to add one Revenue Agent position. These positions will be used to expand field activities to address debts other than sales tax debt handled by current deputies and to assist in the audit of estate and fiduciary tax returns and to review related issues associated with decedents and beneficiaries. It also includes a one-time Other Special Revenue Funds allocation to the Department of Administrative and Financial Services of \$450,000 in fiscal year 2014-15 for a contractor-provided audit selection system which makes data warehouse information available in a fashion conducive to audit selection, builds new data elements into the audit selection process and creates a predictive audit selection function. The net effect is a General Fund savings of \$3,112,594 in Fiscal year 2014-15 as compared to the committee amendment.