

MAINE STATE LEGISLATURE

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Date: 5/29/19

L.D. 1158
(Filing No. H-382)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 847, L.D. 1158, Bill, "An Act To Provide Property Tax Relief"

Amend the bill in section 3 in paragraph C-2 in the last line (page 1, line 31 in L.D.) by striking out the following: "calendar" and inserting the following: 'tax'

Amend the bill in section 6 in subsection 2-B in the 4th line (page 2, line 26 in L.D.) by inserting after the following: "8% of" the following: 'household'

Amend the bill in section 6 in subsection 2-B in the 5th line (page 2, line 27 in L.D.) by inserting after the following: "8% of" the following: 'household'

Amend the bill by adding after section 8 the following:

'Sec. 9. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides funding for one Senior Tax Examiner position and related costs to review and process increased property tax fairness credit income tax filings.

GENERAL FUND	2019-20	2020-21
POSITIONS - LEGISLATIVE COUNT	0.000	1.000
Personal Services	\$0	\$76,351
All Other	\$0	\$71,858
GENERAL FUND TOTAL	\$0	\$148,209

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

COMMITTEE AMENDMENT

SUMMARY

This amendment changes "calendar year" to "tax year" in the definition of "household income" and clarifies that the income factor for the calculation proposed in the bill of the property tax fairness credit is household income.

This amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)



129th MAINE LEGISLATURE

LD 1158

LR 769(02)

An Act To Provide Property Tax Relief

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-382)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	\$0	\$50,260,709	\$50,932,595	\$52,265,680
Appropriations/Allocations				
General Fund	\$0	\$148,209	\$107,595	\$110,680
Revenue				
General Fund	\$0	(\$50,112,500)	(\$50,825,000)	(\$52,155,000)
Other Special Revenue Funds	\$0	(\$2,637,500)	(\$2,675,000)	(\$2,745,000)

Fiscal Detail and Notes

This bill amends certain provisions of the property tax fairness credit and will reduce General Fund revenue by \$50,112,500 in fiscal year 2020-21 and reduce Local Government Fund revenue by \$2,637,500 in fiscal year 2020-21. The bill includes a General Fund appropriation of \$148,209 in fiscal year 2020-21 to the Department of Administrative and Financial Services for one Senior Tax Examiner position and related costs, including one-time computer programming, to review and process increased property tax fairness credit income tax filings.