

# MAINE STATE LEGISLATURE

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Date: 4/13/26

(Filing No. H- 1053)

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
SECOND REGULAR SESSION**

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 260, L.D. 579, "An Act to Include Certain Mental Health Workers Under the 1998 Special Plan for Retirement"

Amend the amendment by striking out everything after the title and inserting the following:

'Amend the bill by striking out the title and substituting the following:

**'An Act to Include Certain Nurses Under the 1998 Special Plan for Retirement'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**Sec. 1. 5 MRSA §17851-A, sub-§1, ¶T**, as enacted by PL 2025, c. 650, Pt. FFFF, §3, is amended to read:

T. Employees of the Office of Chief Medical Examiner within the Department of the Attorney General on August 1, 2026 or hired thereafter; ~~and~~

**Sec. 2. 5 MRSA §17851-A, sub-§1, ¶U**, as enacted by PL 2025, c. 650, Pt. FFFF, §4, is amended to read:

U. Persons in the employment of the Department of Health and Human Services on August 1, 2026 or hired thereafter who provide crisis outreach and crisis services to adults with developmental disabilities or intellectual disabilities in a community-based or residential setting and who have the job classification of Community Response Worker; and

**Sec. 3. 5 MRSA §17851-A, sub-§1, ¶V** is enacted to read:

V. Persons in the employment of the Department of Health and Human Services on October 1, 2026 or hired thereafter who have the job classification of Nurse I, Nurse III, Hospital Nurse II, Hospital Nurse III, Hospital Nurse IV or Licensed Practical Nurse.

**Sec. 4. 5 MRSA §17851-A, sub-§2**, as amended by PL 2025, c. 650, Pt. FFFF, §5, is further amended to read:

**2. Qualification for benefits.** A member employed in any one or a combination of the capacities specified in subsection 1 after June 30, 1998 and before September 1, 2002

1 for employees identified in subsection 1, paragraphs A and B; after June 30, 1998 for  
 2 employees identified in subsection 1, paragraphs C to H; after December 31, 1999 for  
 3 employees identified in subsection 1, paragraphs I to K; any employee identified in  
 4 subsection 1, paragraph M; after June 30, 2020 for employees identified in subsection 1,  
 5 paragraphs N to P; after September 30, 2021 for employees identified in subsection 1,  
 6 paragraph Q; after September 30, 2025 for employees identified in subsection 1, paragraph  
 7 R; after July 31, 2026 for employees identified in subsection 1, paragraph S; any employee  
 8 identified in subsection 1, paragraph T; after July 31, 2026 for employees identified in  
 9 subsection 1, paragraph U; after September 30, 2026 for employees identified in subsection  
 10 1, paragraph V; and any employee identified in subsection 1, paragraph L, qualifies for a  
 11 service retirement benefit if that member either:

12 A. Is at least 55 years of age and has completed at least 10 years of creditable service  
 13 under the 1998 Special Plan in any one or a combination of the capacities; or

14 B. Has completed at least 25 years of creditable service in any one or a combination  
 15 of the capacities specified in subsection 1, whether or not the creditable service  
 16 included in determining that the 25-year requirement has been met was earned under  
 17 the 1998 Special Plan or prior to its establishment.

18 **Sec. 5. 5 MRSA §17851-A, sub-§3, ¶A**, as amended by PL 2025, c. 650, Pt. FFFF,  
 19 §6, is further amended by amending subparagraph (1) to read:

20 (1) Service credit purchased by repayment of an earlier refund of accumulated  
 21 contributions following termination of service is included only to the extent that  
 22 time to which the refund relates was served after June 30, 1998 and before  
 23 September 1, 2002 for employees identified in subsection 1, paragraphs A and B;  
 24 after June 30, 1998 for employees identified in subsection 1, paragraphs C to H;  
 25 after December 31, 1999 for employees identified in subsection 1, paragraphs I to  
 26 K; after June 30, 2020 for employees identified in subsection 1, paragraphs N to P;  
 27 and after September 30, 2021 for employees identified in subsection 1, paragraph  
 28 Q in any one or a combination of the capacities specified in subsection 1. Service  
 29 credit may be purchased for service by an employee identified in subsection 1,  
 30 paragraphs L, M, R, S, T ~~and~~ U and V regardless of when performed; and

31 **Sec. 6. 5 MRSA §17851-A, sub-§4, ¶A**, as amended by PL 2025, c. 650, Pt. FFFF,  
 32 §7, is further amended to read:

33 A. If all of the member's creditable service in any one or a combination of the  
 34 capacities specified in subsection 1 was earned after June 30, 1998 and before  
 35 September 1, 2002 for employees identified in subsection 1, paragraphs A and B; after  
 36 June 30, 1998 for employees identified in subsection 1, paragraphs C to H; after  
 37 December 31, 1999 for employees identified in subsection 1, paragraphs I to K; after  
 38 December 31, 2001 for employees identified in subsection 1, paragraph L; after June  
 39 30, 2002 for employees identified in subsection 1, paragraph M; after June 30, 2020  
 40 for employees identified in subsection 1, paragraphs N to P; after September 30, 2021  
 41 for employees identified in subsection 1, paragraph Q; after September 30, 2025 for  
 42 employees identified in subsection 1, paragraph R; ~~and~~ after July 31, 2026 for  
 43 employees identified in subsection 1, paragraphs S to U; and after September 30, 2026  
 44 for employees identified in subsection 1, paragraph V; if service credit was purchased  
 45 by repayment of an earlier refund of accumulated contributions for service in any one

1 or a combination of the capacities specified in subsection 1 after June 30, 1998 and  
 2 before September 1, 2002 for employees identified in subsection 1, paragraphs A and  
 3 B; after June 30, 1998 for employees identified in subsection 1, paragraphs C to H;  
 4 after December 31, 1999 for employees identified in subsection 1, paragraphs I to K;  
 5 after December 31, 2001 for employees identified in subsection 1, paragraph L; after  
 6 June 30, 2002 for employees identified in subsection 1, paragraph M; after June 30,  
 7 2020 for employees identified in subsection 1, paragraphs N to P; after September 30,  
 8 2021 for employees identified in subsection 1, paragraph Q; after September 30, 2025  
 9 for employees identified in subsection 1, paragraph R; ~~and~~ after July 31, 2026 for  
 10 employees identified in subsection 1, paragraphs S to U; and after September 30, 2026  
 11 for employees identified in subsection 1, paragraph V; or if service credit was  
 12 purchased by other than the repayment of an earlier refund and eligibility to make the  
 13 purchase of the service credit, including, but not limited to, service credit for military  
 14 service, was achieved after June 30, 1998 and before September 1, 2002 for employees  
 15 identified in subsection 1, paragraphs A and B; after June 30, 1998 for employees  
 16 identified in subsection 1, paragraphs C to H; after December 31, 1999 for employees  
 17 identified in subsection 1, paragraphs I to K; after December 31, 2001 for employees  
 18 identified in subsection 1, paragraph L; after June 30, 2002 for employees identified in  
 19 subsection 1, paragraph M; after June 30, 2020 for employees identified in subsection  
 20 1, paragraphs N to P; after September 30, 2021 for employees identified in subsection  
 21 1, paragraph Q; after September 30, 2025 for employees identified in subsection 1,  
 22 paragraph R; ~~and~~ after July 31, 2026 for employees identified in subsection 1,  
 23 paragraphs S to U; and after September 30, 2026 for employees identified in subsection  
 24 1, paragraph V, the benefit must be computed as provided in section 17852, subsection  
 25 1, paragraph A.

26 (1) If the member had 10 years of creditable service on July 1, 1993, the benefit  
 27 under subsection 2, paragraph B must be reduced as provided in section 17852,  
 28 subsection 3, paragraphs A and B.

29 (2) If the member had fewer than 10 years of creditable service on July 1, 1993,  
 30 the benefit under subsection 2, paragraph B must be reduced by 6% for each year  
 31 that the member's age precedes 55 years of age.

32 **Sec. 7. 5 MRSA §17851-A, sub-§4, ¶B**, as amended by PL 2025, c. 650, Pt. FFFF,  
 33 §8, is further amended to read:

34 B. Except as provided in paragraphs D, E, F, G, H, I ~~and~~ J and K, if some part of the  
 35 member's creditable service in any one or a combination of the capacities specified in  
 36 subsection 1 was earned before July 1, 1998 for employees identified in subsection 1,  
 37 paragraphs A to H; before January 1, 2000 for employees identified in subsection 1,  
 38 paragraphs I to K; before January 1, 2002 for employees identified in subsection 1,  
 39 paragraph L; before July 1, 2002 for employees identified in subsection 1, paragraph  
 40 M; before July 1, 2020 for employees identified in subsection 1, paragraphs N to P;  
 41 before October 1, 2021 for employees identified in subsection 1, paragraph Q; before  
 42 October 1, 2025 for employees identified in subsection 1, paragraph R; ~~and~~ before  
 43 August 1, 2026 for employees identified in subsection 1, paragraphs S to U; and before  
 44 October 1, 2026 for employees identified in subsection 1, paragraph V and some part  
 45 of the member's creditable service in any one or a combination of the capacities  
 46 specified in subsection 1 was earned after June 30, 1998 and before September 1, 2002

1 for employees identified in subsection 1, paragraphs A and B; after June 30, 1998 for  
 2 employees identified in subsection 1, paragraphs C to H; after December 31, 1999 for  
 3 employees identified in subsection 1, paragraphs I to K; after December 31, 2001 for  
 4 employees identified in subsection 1, paragraph L; after June 30, 2002 for employees  
 5 identified in subsection 1, paragraph M; after June 30, 2020 for employees identified  
 6 in subsection 1, paragraphs N to P; after September 30, 2021 for employees identified  
 7 in subsection 1, paragraph Q; after September 30, 2025 for employees identified in  
 8 subsection 1, paragraph R; ~~and~~ after July 31, 2026 for employees identified in  
 9 subsection 1, paragraphs S to U; and after September 30, 2026 for employees identified  
 10 in subsection 1, paragraph V, then the member's service retirement benefit must be  
 11 computed in segments and the amount of the member's service retirement benefit is the  
 12 sum of the segments. The segments must be computed as follows:

13 (1) The segment or, if the member served in more than one of the capacities  
 14 specified in subsection 1 and the benefits related to the capacities are not  
 15 interchangeable under section 17856, segments that reflect creditable service  
 16 earned before July 1, 1998 for employees identified in subsection 1, paragraphs A  
 17 to H; before January 1, 2000 for employees identified in subsection 1, paragraphs  
 18 I to K; before January 1, 2002 for employees identified in subsection 1, paragraph  
 19 L; before July 1, 2002 for employees identified in subsection 1, paragraph M;  
 20 before July 1, 2020 for employees identified in subsection 1, paragraphs N to P;  
 21 before October 1, 2021 for employees identified in subsection 1, paragraph Q;  
 22 before October 1, 2025 for employees identified in subsection 1, paragraph R; ~~and~~  
 23 before August 1, 2026 for employees identified in subsection 1, paragraphs S to U;  
 24 and before October 1, 2026 for employees identified in subsection 1, paragraph V  
 25 or purchased by repayment of an earlier refund of accumulated contributions for  
 26 service before July 1, 1998, for employees identified in subsection 1, paragraphs  
 27 A to H; before January 1, 2000 for employees identified in subsection 1, paragraphs  
 28 I to K; before January 1, 2002 for employees identified in subsection 1, paragraph  
 29 L; before July 1, 2002 for employees identified in subsection 1, paragraph M;  
 30 before July 1, 2020 for employees identified in subsection 1, paragraphs N to P;  
 31 before October 1, 2021 for employees identified in subsection 1, paragraph Q;  
 32 before October 1, 2025 for employees identified in subsection 1, paragraph R; ~~and~~  
 33 before August 1, 2026 for employees identified in subsection 1, paragraphs S to U;  
 34 and before October 1, 2026 for employees identified in subsection 1, paragraph V  
 35 in a capacity or capacities specified in subsection 1 or purchased by other than the  
 36 repayment of a refund and eligibility to make the purchase of the service credit,  
 37 including, but not limited to, service credit for military service, was achieved  
 38 before July 1, 1998 for employees identified in subsection 1, paragraphs A to H;  
 39 before January 1, 2000 for employees identified in subsection 1, paragraphs I to K;  
 40 before January 1, 2002 for employees identified in subsection 1, paragraph L;  
 41 before July 1, 2002 for employees identified in subsection 1, paragraph M; before  
 42 July 1, 2020 for employees identified in subsection 1, paragraphs N to P; before  
 43 October 1, 2021 for employees identified in subsection 1, paragraph Q; before  
 44 October 1, 2025 for employees identified in subsection 1, paragraph R; ~~and~~ before  
 45 August 1, 2026 for employees identified in subsection 1, paragraphs S to U; ~~and~~  
 46 before October 1, 2026 for employees identified in subsection 1, paragraph V, must

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be computed under section 17852, subsection 1, paragraph A. If the member is qualified under subsection 2, paragraph B and:

(a) Had 10 years of creditable service on July 1, 1993, the amount of the segment or segments must be reduced as provided in section 17852, subsection 3, paragraphs A and B; or

(b) Had fewer than 10 years of creditable service on July 1, 1993, the amount of the segment or segments must be reduced as provided in section 17852, subsection 3-A; and

(2) The segment that reflects creditable service earned after June 30, 1998 and before September 1, 2002 for employees identified in subsection 1, paragraphs A and B; after June 30, 1998 for employees identified in subsection 1, paragraphs C to H; after December 31, 1999 for employees identified in subsection 1, paragraphs I to K; after December 31, 2001 for employees identified in subsection 1, paragraph L; after June 30, 2002 for employees identified in subsection 1, paragraph M; after June 30, 2020 for employees identified in subsection 1, paragraphs N to P; after September 30, 2021 for employees identified in subsection 1, paragraph Q; after September 30, 2025 for employees identified in subsection 1, paragraph R; ~~and~~ after July 31, 2026 for employees identified in subsection 1, paragraphs S to U; and after September 30, 2026 for employees identified in subsection 1, paragraph V or purchased by repayment of an earlier refund of accumulated contributions for service after June 30, 1998 and before September 1, 2002 for employees identified in subsection 1, paragraphs A and B; after June 30, 1998 for employees identified in subsection 1, paragraphs C to H; after December 31, 1999 for employees identified in subsection 1, paragraphs I to K; after December 31, 2001 for employees identified in subsection 1, paragraph L; after June 30, 2002 for employees identified in subsection 1, paragraph M; after June 30, 2020 for employees identified in subsection 1, paragraphs N to P; after September 30, 2021 for employees identified in subsection 1, paragraph Q; after September 30, 2025 for employees identified in subsection 1, paragraph R; ~~and~~ after July 31, 2026 for employees identified in subsection 1, paragraphs S to U; and after September 30, 2026 for employees identified in subsection 1, paragraph V in any one or a combination of the capacities specified in subsection 1, or purchased by other than the repayment of a refund and eligibility to make the purchase of the service credit, including, but not limited to, service credit for military service, was achieved after June 30, 1998 and before September 1, 2002 for employees identified in subsection 1, paragraphs A and B; after June 30, 1998 for employees identified in subsection 1, paragraphs C to H; after December 31, 1999 for employees identified in subsection 1, paragraphs I to K; after December 31, 2001 for employees identified in subsection 1, paragraph L; after June 30, 2002 for employees identified in subsection 1, paragraph M; after June 30, 2020 for employees identified in subsection 1, paragraphs N to P; after September 30, 2021 for employees identified in subsection 1, paragraph Q; after September 30, 2025 for employees identified in subsection 1, paragraph R; ~~and~~ after July 31, 2026 for employees identified in subsection 1, paragraphs S to U; and after September 30, 2026 for employees identified in subsection 1, paragraph V must be computed under section 17852,

1 subsection 1, paragraph A. If the member is qualified under subsection 2,  
2 paragraph B and:

3 (a) Had 10 years of creditable service on July 1, 1993, the segment amount  
4 must be reduced in the manner provided in section 17852, subsection 3,  
5 paragraphs A and B for each year that the member's age precedes 55 years of  
6 age; or

7 (b) Had fewer than 10 years of creditable service on July 1, 1993, the segment  
8 amount must be reduced by 6% for each year that the member's age precedes  
9 55 years of age.

10 **Sec. 8. 5 MRSA §17851-A, sub-§4, ¶K** is enacted to read:

11 K. The service retirement benefit of a member to whom subsection 1, paragraph V  
12 applies and who qualifies for service retirement benefits under subsection 2 must be  
13 computed under section 17852, subsection 1, paragraph A on the basis of all of the  
14 member's creditable service in the capacity specified in subsection 1, paragraph V,  
15 regardless of when that creditable service was earned, except that for a member  
16 qualifying under subsection 2, paragraph B:

17 (1) If the member had 10 years of service on July 1, 1993, the benefit must be  
18 reduced as provided in section 17852, subsection 3, paragraphs A and B for each  
19 year the member's age precedes 55 years of age; or

20 (2) If the member had fewer than 10 years of creditable service on July 1, 1993,  
21 the benefit must be reduced by 6% for each year that the member's age precedes  
22 55 years of age.

23 **Sec. 9. 5 MRSA §17851-A, sub-§5,** as amended by PL 2025, c. 650, Pt. FFFF,  
24 §11, is further amended to read:

25 **5. Contributions.** Notwithstanding any provision of subchapter 3 to the contrary,  
26 after June 30, 1998 and before September 1, 2002 for employees identified in subsection  
27 1, paragraphs A and B; after June 30, 1998 for employees identified in subsection 1,  
28 paragraphs C to H; after December 31, 1999 for employees identified in subsection 1,  
29 paragraphs I to K; after December 31, 2001 for employees identified in subsection 1,  
30 paragraph L; after June 30, 2002 for employees identified in subsection 1, paragraph M;  
31 after June 30, 2020 for employees identified in subsection 1, paragraphs N to P; after  
32 September 30, 2021 for employees identified in subsection 1, paragraph Q; after September  
33 30, 2025 for employees identified in subsection 1, paragraph R; ~~and~~ after July 31, 2026 for  
34 employees identified in subsection 1, paragraphs S to U; and after September 30, 2026 for  
35 employees identified in subsection 1, paragraph V, a member in the capacities specified in  
36 subsection 1 must contribute to the State Employee and Teacher Retirement Program or  
37 have pick-up contributions made at the rate of 8.65% of earnable compensation until the  
38 member has completed 25 years of creditable service as provided in this section and at the  
39 rate of 7.65% thereafter.

40 **Sec. 10. Transfer from Maine Budget Stabilization Fund; General Fund.**  
41 Notwithstanding any provision of law to the contrary, on or before June 30, 2027, the State  
42 Controller shall transfer \$4,311,605 from the Maine Budget Stabilization Fund within the  
43 Department of Administrative and Financial Services to the unappropriated surplus of the  
44 General Fund.

1        **Sec. 11. Appropriations and allocations.** The following appropriations and  
 2 allocations are made.

3        **HEALTH AND HUMAN SERVICES, DEPARTMENT OF**  
 4        **Dorothea Dix Psychiatric Center Z222**

5        Initiative: Allocates ongoing funds for the prospective costs of certain employees within  
 6 the Department of Health and Human Services being allowed to participate in the 1998  
 7 Special Plan effective October 1, 2026.

8	<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2025-26</b>	<b>2026-27</b>
9	Personal Services	\$0	\$129,202
10			
11	<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<u>\$0</u>	<u>\$129,202</u>

12        **Mental Health Services - Children Z206**

13        Initiative: Provides ongoing funds for the prospective costs of certain employees within the  
 14 Department of Health and Human Services being allowed to participate in the 1998 Special  
 15 Plan effective October 1, 2026.

16	<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
17	Personal Services	\$0	\$1,568
18			
19	<b>GENERAL FUND TOTAL</b>	<u>\$0</u>	<u>\$1,568</u>

20        **Riverview Psychiatric Center Z219**

21        Initiative: Allocates ongoing funds for the prospective costs of certain employees within  
 22 the Department of Health and Human Services being allowed to participate in the 1998  
 23 Special Plan effective October 1, 2026.

24	<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2025-26</b>	<b>2026-27</b>
25	Personal Services	\$0	\$87,156
26			
27	<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<u>\$0</u>	<u>\$87,156</u>

29        **HEALTH AND HUMAN SERVICES,**  
 30        **DEPARTMENT OF**  
 31        **DEPARTMENT TOTALS**

32		<b>2025-26</b>	<b>2026-27</b>
33	<b>GENERAL FUND</b>	\$0	\$1,568
34	<b>OTHER SPECIAL REVENUE FUNDS</b>	\$0	\$216,358
35			
36	<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<u>\$0</u>	<u>\$217,926</u>

37        **RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES**

38        **Retirement System - Retirement Allowance Fund 0085**

39        Initiative: Provides one-time funds for the increase in the unfunded actuarial liability as a  
 40 result of allowing the service retirement benefits for certain employees within the  
 41 Department of Health and Human Services earned under the regular state employee and  
 42 teacher plan to be calculated under the 1998 Special Plan effective October 1, 2026.

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 260, L.D. 579

1	<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
2	All Other	\$0	\$4,310,037
3			
4	<b>GENERAL FUND TOTAL</b>	<u>\$0</u>	<u>\$4,310,037</u>
5			
6	<b>RETIREMENT SYSTEM, MAINE PUBLIC</b>		
7	<b>EMPLOYEES</b>		
8	<b>DEPARTMENT TOTALS</b>	<b>2025-26</b>	<b>2026-27</b>
9			
10	<b>GENERAL FUND</b>	\$0	\$4,310,037
11			
12	<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<u>\$0</u>	<u>\$4,310,037</u>
13			
14	<b>SECTION TOTALS</b>	<b>2025-26</b>	<b>2026-27</b>
15			
16	<b>GENERAL FUND</b>	\$0	\$4,311,605
17	<b>OTHER SPECIAL REVENUE FUNDS</b>	\$0	\$216,358
18			
19	<b>SECTION TOTAL - ALL FUNDS</b>	<u>\$0</u>	<u>\$4,527,963</u>

20 ''

21 Amend the amendment by relettering or renumbering any nonconsecutive Part letter or

22 section number to read consecutively.

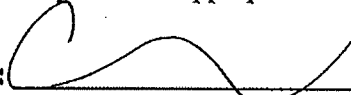
**SUMMARY**

23

24 This amendment changes workers participating in the 1998 Special Plan for retirement

25 by adding certain designated nurses, pushes implementation back by one year, makes

26 technical changes and replaces the appropriations and allocations section.

27 **SPONSORED BY:** 

28 (Representative GATTINE, D.)

29 TOWN: Westbrook

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

**HOUSE AMENDMENT**



# 132nd MAINE LEGISLATURE

LD 579

LR 1673(06)

## An Act to Include Certain Mental Health Workers Under the 1998 Special Plan for Retirement

Fiscal Note for House Amendment "A" to Committee Amendment "A" (H-1053)

Sponsor: Rep. Gattine of Westbrook

Fiscal Note Required: Yes

### Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
<b>Net Cost (Savings)</b>				
General Fund	(\$2,856,290)	(\$779)	\$820	\$852
<b>Appropriations/Allocations</b>				
General Fund	(\$2,856,290)	\$4,310,826	\$820	\$852
Other Special Revenue Funds	(\$59,364)	\$135,623	\$140,911	\$146,408
<b>Transfers</b>				
General Fund	\$0	\$4,311,605	\$0	\$0

### Fiscal Detail and Notes

This amendment removes Mental Health Worker I, Mental Health Worker II, Mental Health Worker III and Mental Health Worker IV positions in the Department of Health and Human Services (DHHS) from being added to the 1998 Special Plan and adds several nursing positions to the 1998 Special Plan effective October 1, 2026.

This bill removes the one-time General Fund appropriation of \$2,855,717 in fiscal year 2025-26 to the Retirement Allowance Fund within the Maine Public Employees Retirement System for the increase in the unfunded actuarial liability created as a result of the retroactive provisions in this bill and provides a one-time General Fund appropriation of \$4,310,037 in fiscal year 2026-27 to the same account for the increase in the unfunded actuarial liability as a result of the newly added nursing positions. Pursuant to the Constitution of Maine, Article IX, Section 18-A, unfunded liabilities may not be created except those that result from experience losses. A General Fund appropriation of \$1,568 and Other Special Revenue Funds allocations of \$216,358 in fiscal year 2026-27 are provided to various programs within DHHS for the increase in the employer's retirement contributions on a prospective basis.

The amendment would also transfer \$4,311,605 in fiscal year 2026-27 from the Maine Budget Stabilization Fund to the unappropriated surplus of the General Fund; General Fund.