

MAINE STATE LEGISLATURE

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ROS

L.D. 982

Date: 6/10/25

(Filing No. S-330)

TAXATION

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STATE OF MAINE

SENATE

132ND LEGISLATURE

FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 412, L.D. 982, "An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation"

Amend the bill in Part B by striking out all of sections 1 and 2 and inserting the following:

'Sec. B-1. 36 MRSA §111, sub-§1-F is enacted to read:

1-F. Mi'kmaq Nation. "Mi'kmaq Nation" has the same meaning as in Title 30, section 7203, subsection 4.

Sec. B-2. 36 MRSA §111, sub-§1-G is enacted to read:

1-G. Mi'kmaq Nation Trust Land. "Mi'kmaq Nation Trust Land" has the same meaning as in Title 30, section 7203, subsection 6.'

Amend the bill by inserting after Part F the following:

PART G

Sec. G-1. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs.

GENERAL FUND	2025-26	2026-27
All Other	\$19,300	\$0
GENERAL FUND TOTAL	\$19,300	\$0

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

COMMITTEE AMENDMENT

ROS

COMMITTEE AMENDMENT " A " to S.P. 412, L.D. 982 (5-330)

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SUMMARY

This amendment specifies that the definitions of "Mi'kmaq Nation" and "Mi'kmaq Nation Trust Land" in Part B of the bill are the same as in the Mi'kmaq Nation Restoration Act. The amendment adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)



132nd MAINE LEGISLATURE

LD 982

LR 598(02)

An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation

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

Committee: Taxation

Fiscal Note Required: Yes

(S-330)

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$24,050	\$45,150	\$52,750	\$54,650
Appropriations/Allocations				
General Fund	\$19,300	\$0	\$0	\$0
Revenue				
General Fund	(\$4,750)	(\$45,150)	(\$52,750)	(\$54,650)
Other Special Revenue Funds	(\$250)	(\$1,850)	(\$2,250)	(\$2,350)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$4,750 in fiscal year 2025-26 and \$45,150 in fiscal year 2026-27 by establishing equal tax treatment for the Mi'kmaq Nation including the transfer of sales tax revenue reported by Mi'kmaq Nation retailers to the Mi'kmaq Sales Tax Fund. The bill includes ongoing annual transfers of \$500 to the Mi'kmaq Sales Tax Fund beginning in fiscal year 2026-27. The bill also includes a revenue decrease to the Local Government Fund of \$250 in fiscal year 2025-26 and \$2,350 in fiscal year 2026-27.

The bill includes a one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$19,300 in fiscal year 2025-26 to fund computer programming costs associated with the provisions of this bill.