

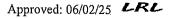
L.D. 1899

2	Date: 6625 (Filing No. H-550)					
	MINORITY					
3	TAXATION					
4	Reproduced and distributed under the direction of the Clerk of the House.					
5	STATE OF MAINE					
6	HOUSE OF REPRESENTATIVES					
7	132ND LEGISLATURE					
8	FIRST SPECIAL SESSION					
9 10	COMMITTEE AMENDMENT "A" to H.P. 1270, L.D. 1899, "An Act to Eliminate Taxation on Health Care Spending"					
11	Amend the bill by inserting after section 1 the following:					
12 13	'Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.					
14	ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF					
15	Revenue Services, Bureau of 0002					
16	Initiative: Provides one-time funding for computer programming costs.					
17	GENERAL FUND 2025-26 2026-27					
18 19	All Other \$0 \$12,844					
20	GENERAL FUND TOTAL \$0 \$12,844					
21	1					
22 23	Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.					
24	SUMMARY					
25	This amendment adds an appropriations and allocations section.					
26	FISCAL NOTE REQUIRED					
27	(See attached)					

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COMMITTEE AMENDMENT





132nd MAINE LEGISLATURE

LD 1899

LR 2058(02)

An Act to Eliminate Taxation on Health Care Spending

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-55b) Committee: Taxation Fiscal Note Required: Yes

	Fiscal Note			
Net Cost (Savings)	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
General Fund	\$0	\$185,262,844	\$192,660,000	\$200,355,000
Appropriations/Allocations General Fund	\$0	\$12,844	\$0	0 ب
Revenue				
General Fund Other Special Revenue Funds	\$0 \$0	(\$185,250,000) (\$9,750,000)	(\$192,660,000) (\$10,140,000)	(\$200,355,000) (\$10,545,000)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$185,250,000 in fiscal year 2026-27 by providing a deduction for income tax purposes of medical and dental expenses paid by a taxpayer or the taxpayer's spouse or dependent. The deduction is for medical and dental expenses that are allowed under the United States Internal Revenue Code of 1986, even if the expenses do not meet the threshold for deduction under the Code, that were not compensated by insurance or were not deducted from the taxpayer's federal adjusted gross income for tax years beginning on or after January 1, 2026. The bill also includes a revenue decrease to the Local Government Fund of \$9,750,000 in fiscal year 2026-27.

Additionally, the bill includes a one-time General Fund appropriation of \$12,844 to the Bureau of Revenue Services within the Department of Administrative and Financial Services to fund computer programming costs associated with the provisions of this bill.