

# MAINE STATE LEGISLATURE

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ROS

L.D. 1951

Date: 6/13/25

(Filing No. S-400)

## TAXATION

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### STATE OF MAINE

### SENATE

### 132ND LEGISLATURE

### FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 758, L.D. 1951, "An Act to Promote Food Processing and Manufacturing Facility Expansion and Create Jobs"

Amend the bill in section 8 in paragraph A in the 7th line (page 2, line 7 in L.D.) by striking out the following: "2027" and inserting the following: '2026'

Amend the bill by inserting after section 11 the following:

'Sec. 12. 36 MRSA §5219-VV, sub-§5, ¶A, as amended by PL 2019, c. 607, Pt. C, §7 and c. 659, Pt. H, §6, is further amended to read:

A. On or before March 1st of each year, a certified applicant shall file a report with the commissioner for the tax year ending during the immediately preceding calendar year, referred to in this subsection as "the report year," containing year. The report must include, at a minimum, metrics and other progress measures, including the following information:

(1) The number of full-time employees based in the State of the certified applicant on the last day of the report year; ~~and~~

(2) The incremental amount of qualified investment made in the report year;

(3) The total number of full-time employees based in the State in the report year;

(4) The number of jobs offered by the certified applicant during the report year above the base level of employment; and

(5) The number of jobs that have been added since the day the certificate of approval was issued.

The commissioner may prescribe forms for the annual report described in this paragraph. The commissioner shall provide copies of the report to the assessor, to the Office of Program Evaluation and Government Accountability and to the joint standing committee of the Legislature having jurisdiction over taxation matters at the time the report is received.'

## COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT "A" to S.P. 758, L.D. 1951 (3-400)

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

3 **SUMMARY**

4 This amendment changes the year for the start of the changes proposed in the bill from  
5 tax years beginning on or after January 1, 2027 to January 1, 2026 and adds to the reporting  
6 requirements for certified applicants that obtain the tax credit for major food processing  
7 and manufacturing facility expansion.

8 **FISCAL NOTE REQUIRED**

9 (See attached)

**COMMITTEE AMENDMENT**



Revised: 06/12/25 **LRL**

# 132nd MAINE LEGISLATURE

LD 1951

LR 1100(02)

## An Act to Promote Food Processing and Manufacturing Facility Expansion and Create Jobs

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-400)  
Committee: Taxation

Fiscal Note Required: Yes

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### Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
<b>Net Cost (Savings)</b>				
General Fund	\$256,500	\$1,681,500	\$1,681,500	\$1,681,500
<b>Revenue</b>				
General Fund	(\$256,500)	(\$1,681,500)	(\$1,681,500)	(\$1,681,500)
Other Special Revenue Funds	(\$13,500)	(\$88,500)	(\$88,500)	(\$88,500)

### Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$256,500 in fiscal year 2025-26 and \$1,681,500 in fiscal year 2026-27 by expanding eligibility and credit limitations for the income tax credit for major food processing and manufacturing facility expansion for tax years beginning on or after January 1, 2026. The bill would also result in a revenue decrease to the Local Government Fund of \$13,500 in fiscal year 2025-26 and \$88,500 in fiscal year 2026-27.

Additional costs to the Department of Economic and Community Development to implement the requirements of this legislation can be absorbed within existing budgeted resources.