

MAINE STATE LEGISLATURE

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(EMERGENCY)

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 55

H. P. 43

Office of the Clerk of the House

Filed December 26, 1974 under Joint Rule 6 by Mr. Jalbert of Lewiston. To be printed and delivered to the House of Representatives of the 107th Legislature.

E. LOUISE LINCOLN, Clerk

Presented by Mr. Jalbert of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT Making an Additional Appropriation from the General Fund to Restore the Appropriation for Operations of the Bureau of Taxation for the Fiscal Year Ending June 30, 1975.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, it was necessary, in order to avoid suspension of tax and rent refund payments in September, 1974, to supplement the appropriation for that purpose with funds appropriated for operation of the Bureau of Taxation; and

Whereas, the said 90-day period will not terminate until after the beginning of the next fiscal year; and

Whereas, restoration of the appropriation for operation of the Bureau of Taxation is necessary to enable continued operation of the Bureau in the 3rd and 4th quarters of the current fiscal year; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine, as follows:

Appropriation. There is appropriated from the General Fund to the Department of Finance and Administration, Bureau of Taxation, the sum of \$625,000. The breakdown shall be as follows:

1974-75

FINANCE AND ADMINISTRATION, DEPARTMENT OF

Bureau of Taxation	
Personal Services	\$421,560
All Other	201,057
Capital Expenditures	2,383
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	\$625,000

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

STATEMENT OF FACT

Because of the change in the formula for determining grants under the Elderly Householders Tax and Rent Refund Act in 1974, individual grants were substantially greater than last year. As a result, the appropriation for such grants was found, before the close of the filing period on October 15, to be inadequate to cover the anticipated volume of applications. On the basis of the appropriation for that purpose, payments would have had to be suspended several weeks prior to the close of the filing period.

Consequently, a Council Order was prepared, proposing to "borrow" from the appropriation for operation of the Bureau of Taxation \$1,000,000 allotted for the third and fourth quarters of the fiscal year. This, it was hoped, would be sufficient to pay all claimants during the current year. The alternative would have been to suspend payments in mid-September, until the Legislature could appropriate additional funds. This would undoubtedly have resulted in hardship for many applicants.

The Council Order was submitted with the understanding that the unused balance, if any, of the funds involved would revert to the original appropriation accounts upon completion of this year's grant program (i.e. approximately December 31, 1974); and that a legislative appropriation to restore the balance of such funds would be necessary early in the forthcoming session. Otherwise there would be no money available for the normal operations of the Bureau of Taxation for a part of the third quarter, and all of the fourth quarter, of the current fiscal year.

This Council Order was passed on September 18, 1974. While \$1,000,000 was transferred it has been necessary to use only \$625,000 of this amount. The balance of \$375,000 has been restored to the Bureau of Taxation by Council Order. The purpose of this bill is to restore to the appropriation for operations of the Bureau of Taxation the remaining \$625,000.