

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
108TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. H-161)

COMMITTEE OF CONFERENCE AMENDMENT "A " to H.P. 1160, L.D. 1252,
Bill, "AN ACT Relating to School Funding and Inventory Tax Reimbursement.

Amend the Bill by striking out everything after the title
and inserting in its place the following:

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

Whereas, this 90-day period will terminate after April; and

Whereas, the requirements of Title 20, section 3747, must
be complied with; 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:

Sec. 1. Appropriation. The appropriation provided for general
purpose aid for local schools in 1977-78 shall be expended for the
purposes listed below under Parts A and B of this section as modified
by section 3.

PART A

1. Elementary and Secondary

Operating Costs \$220,155,155

2. Special Education costs for

programs operated by the

administrative units

9,032,600

3. Special Education-costs for tuition and board, excluding medical costs	4,314,600
4. Vocational Education Costs	5,680,800
5. Transportation Costs	
a. Operating	15,441,600
b. Purchase of Buses	2,827,400
6. Debt Service Costs	
a. Capital Outlay	763,900
b. Debt Service	<u>26,750,000</u>
Subtotal	284,966,055
Less: P.L. 874 Funds	<u>1,900,000</u>
Total - Part A	\$283,066,055

PART B

1. Cost of Unusual Enrollment Adjustments	600,000
2. Cost of Geographic Isolation Adjustments	308,934
3. Cost of Reimbursement for Private School Transportation	217,000
4. Audit Adjustments	71,000
5. Optional Local Appropriations with State Participation - maximum State obligation	<u>7,095,826</u>
Total - Part B	8,292,760
Grand Total	\$291,358,815

Sec. 2. Basic per pupil elementary and secondary per pupil operating rate. The basic elementary per pupil operating rate for 1977-78 shall be \$828 and the basic secondary per pupil rate for 1977-78 shall be \$1,161.

Sec. 3. Limit of state's obligation. In the event that the state's computed obligation for any individual program contained within Part A and B exceeds the level of funding provided for that program, any unexpended balances occurring in other programs within that Part may be applied to avoid proration of payments for any individual program. Any unexpended balance from Part A or Part B shall not lapse but shall be carried forward to be used for the same purpose.

Sec. 4. Appropriation. There is appropriated from the General Fund to the Department of Educational and Cultural Services the sum of (\$3,086,860) for the fiscal year ending June 30, 1977, and the sum of \$161,624,505 for the fiscal year ending June 30, 1978, to carry out the purposes of this Act. The breakdown shall be as follows:

	<u>1976-77</u>	<u>1977-78</u>
EDUCATIONAL AND CULTURAL SERVICES,		
DEPARTMENT OF		
General purpose aid for local schools		
All Other	(\$3,086,860)	\$161,624,505

Sec. 5. 20 MRSA §3748, sub-§4, 3rd, 4th and 7th sentences, as repealed and replaced by PL 1975, c. 746, §24-P, are amended to read:

Under this subsection, an administrative unit is authorized to appropriate a maximum of ~~90~~ 115 per pupil per year for the pupils specified in subsection 1. The maximum levy on a municipality within an administrative unit shall not exceed ~~45~~ 57.50 per pupil per mill levied on that municipality.

If the additional school levy authorized under this subsection fails to produce ~~45~~ 57.50 per pupil per mill levied, the commissioner shall add to the allocation of the unit for the unit's fiscal year a sum which, when combined with the local levy under this section, shall equal ~~45~~ 57.50 per pupil per mill.

Sec. 6. 13-A MRSA §1401, sub-§30, as last amended by PL 1973, c. 730, §4, is further amended to read:

3C. Annual report of a domestic or foreign corporation, as provided by section 1301, ~~30~~ 100

Sec. 7. 20 MRSA §3748, sub-§4, 10th sentence, as amended by PL 1975, c. 746, §24-R, is further amended to read:

The purpose of these appropriations is to provide that all administrative units may raise and appropriate at least ~~45~~ 57.50 per pupil per mill to supplement the adjusted allocations when necessary in the judgment of the local administrative units.

Sec. 8. 30 MRSA §5056, sub-§2, ¶A is enacted to read:

A. Beginning with the year 1977-78, 90% of each municipality's revenue loss shall be reimbursed;

Sec. 9. 36 MRSA §451-A is enacted to read:

§451-A. Mill rate for fiscal year 1977-78

Notwithstanding the provisions of section 451, subsection 2, the uniform property tax rate shall be \$11.50 mills for the period beginning July 1, 1977 and ending June 30, 1978.

Sec. 10. 36 MRSA §4365, 1st sentence, as last amended by PL 1973, c. 768, §2, is further amended to read:

A tax is imposed on all cigarettes held in this State by any person for sale, said tax to be at the rate of 8 8 1/2 mills for each cigarette and the payment thereof to be evidenced by the affixing of stamps to the packages containing the cigarettes.

Sec. 11. 36 MRSA §4365, 2nd ¶, 2nd sentence, as last amended by PL 1973, c. 768, §3, is further amended to read:
The Tax Assessor thereupon shall notify the unclassified importer of the amount of the tax due thereon, which shall be at the rate of 8 8 1/2 mills per cigarette.

Sec. 12. 36 MRSA §5200, sub-§3, as enacted by PL 1973, c. 788, §193, is amended to read:

3. 5% of Maine net income not in excess of \$25,000 plus 7% of any Maine net income in excess of \$25,000 attributable on or after January 1, 1974 and on or before December 31, 1976;

Sec. 13. 36 MRSA §5200, sub-§4 is enacted to read:

4. 5 1/2% of Maine net income not in excess of \$25,000, plus 7 1/2% of any Maine net income in excess of \$25,000 attributable on or after January 1, 1977.

Sec. 14. 36 MRSA §5205, sub-§3, as enacted by PL 1973, c. 788, §194, is amended to read:

3. 5% of taxable income not in excess of \$25,000, plus 7% of the taxable income in excess of \$25,000 attributable on or after January 1, 1974 and on or before December 31, 1976; and is reduced by the amount of the tax payable by the corporation or association for the taxable year under chapter 817;

Sec. 15. 36 MRSA §5205, sub-§4 is enacted to read:

4. 5 1/2% of taxable income not in excess of \$25,000, plus 7 1/2% of the taxable income in excess of \$25,000 attributable on or after January 1, 1977; and is reduced by the amount of the tax payable by the corporation or association for the taxable year under chapter 817.

Sec. 16. Appropriation. There is appropriated from the General Fund to the Treasurer of State the sum of \$12,870,000 for the fiscal year 1977-78. The breakdown shall be as follows:

1977-78

STATE TREASURY

All Other \$12,870,000

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved, except sections 10 and 11 shall take effect July 1, 1977 and sections 12 to 15 shall be retroactive to December 31, 1976.

Statement of Fact

The intent of this amendment is to implement the conference committee report on H.P. 1160, L.D. 1252.

Reported by the Committee of Conference.

Reproduced and distributed under the direction of the Clerk of the House.
4/13/77

(Filing No. H-161)