

# MAINE STATE LEGISLATURE

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L.D. 2510

(Filing No. H- 711 )

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
113TH LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1833, L.D. 2510,  
Bill, "AN ACT to Provide for a Partial Rebate of 1987  
Individual Income Tax."

Amend the bill by inserting after the title the  
following:

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

Whereas, it is necessary that the State Tax  
Assessor take certain action pursuant to this  
legislation prior to the expiration of the 90-day  
period; 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,'

Further amend the bill in section 1 in subsection  
2 in the last line (page 2, line 9 in L.D.) by  
inserting after the underlined figure and punctuation  
"1988." the following: 'The State Auditor shall verify  
that the amount transferred and the process used to  
issue rebate checks are reasonable.'

COMMITTEE AMENDMENT "A" to H.P. 1833, L.D. 2510

1 Further amend the bill in section 2 in that part  
2 designated "§6302." in subsection 2 in the 4th line  
3 (page 2, line 29 in L.D.) by striking out the  
4 underlined word "by" and inserting in its place the  
5 underlined word 'into'

6 Further amend the bill in section 2 in that part  
7 designated "§6303." in the 2nd paragraph in the last  
8 line (page 4, line 1 in L.D.) by inserting after the  
9 underlined figure and punctuation "1988." the  
10 following: 'All rebate checks issued and associated  
11 administrative costs known by September 1, 1988, are  
12 to be charged against the Tax Adjustment Reserve  
13 Fund. Subsequent rebate checks will be accounted for  
14 as any other income tax refund check would be. No  
15 rebate check may be issued for any amount less than  
16 \$2.'

17 Further amend the bill by inserting at the end  
18 before the statement of fact the following:

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

22 FISCAL NOTE

23 Rebates and administrative costs authorized by  
24 this bill will be funded by the Tax Adjustment Reserve  
25 Fund, TARP. Any rebates issued after September 1,  
26 1988, will not be charged against the Tax Adjustment  
27 Reserve Fund but will be reimbursed by the transfer of  
28 the Tax Adjustment Reserve Fund balance to the General  
29 Fund. The minimum amount available for this program  
30 will be \$17,000,000.'

31 STATEMENT OF FACT

32 This amendment adds an emergency preamble and an  
33 emergency clause to the bill, makes technical  
34 corrections, requires the State Auditor to verify the

COMMITTEE AMENDMENT "A" to H.P. 1833, L.D. 2510

- 1 reasonableness of the process used to issue checks,
- 2 limits the rebate to an amount greater than \$2 and
- 3 adds a fiscal note.

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Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the Clerk of the  
House  
4/14/88 (Filing No. H-711)