

L.D. 1692

### (Filing No. S-227)

# STATE OF MAINE SENATE 115TH LEGISLATURE FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 647, L.D. 1692, Bill, "An Act to Set Priorities in the Tax Setoff Program"

16 Amend the bill in subsection 7 in paragraph A in the last line (page 1, line 35 in L.D.) by striking out the following: 18 "and"

Further amend the bill in subsection 7 in paragraph B (page 1, line 39 in L.D.) by striking out the following: "courts." and inserting in its place the following: 'courts; and'

Further amend the bill by inserting before the statement of fact the following:

'<u>C. All other claims in the order of their receipt by the</u> State Tax Assessor.

## FISCAL NOTE

This bill establishes priorities for tax refund setoffs. 34 This may affect the amounts transferred to the Department of 4 Human Services for child support debts and to the General Fund 36 for court-imposed fines. Other debtor agencies may be adversely 38 affected by this prioritization. The fiscal impact on the 38 Department of Human Services and other debtor agencies can not be 39 determined.'

#### STATEMENT OF FACT

This amendment provides a mechanism for refund setoffs for claims from agencies other than the Department of Human Services and the courts and adds a fiscal note to the bill.

REported by Senator Bost for the Committee on Taxation. Reproduced and Distributed Pursuant to Senate Rule 12. (5/28/91) (Filing No. S-227)

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