

# MAINE STATE LEGISLATURE

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L.D. 1967

(Filing No. H-749)

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
115TH LEGISLATURE  
FIRST REGULAR SESSION

HOUSE AMENDMENT "A" to HOUSE AMENDMENT "B" to H.P. 1379, L.D. 1967, Bill, "An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 1991, June 30, 1992 and June 30, 1993"

Amend the amendment by inserting at the end before the statement of fact the following:

'Further amend the bill by striking out all of Part PPP.

Further amend the bill by adding at the end before the emergency clause the following:

PART QQQ

Sec. QQQ-1. 36 MRSA §2521-A, first ¶, as amended by PL 1989, c. 702, Pt. E, §13, is further amended to read:

Every insurance company, association or attorney-in-fact of a reciprocal insurer subject to tax as imposed by this chapter shall on or before the last day of each April, June and October file with the State Tax Assessor on forms prescribed by the State Tax Assessor a return for the quarter ending the last day of the preceding month, except for the month of June, which is for the quarter ending June 30th. These returns may be on an estimated basis, provided that each April and June installment equals at least 25% 35% of the total tax paid for the preceding calendar year or 25% 35% of the total tax to be paid for the current calendar year. The remaining installments must equal 15% of the total tax to be paid for the preceding calendar year or 15% of the total tax to be paid for the current year. An authorized company official shall affirm which elective is selected. Such elective ~~cannot~~ can not be changed during the current calendar year. The final return must be filed on or before March 15th covering the prior calendar year.

Sec. QQQ-2. 36 MRSA §2521-A, 4th ¶ is enacted to read:

This section is repealed January 1, 1994.

2           Sec. QQQ-3. 36 MRSA §2521-B is enacted to read:

4   §2521-B. Returns; payment of tax

6           Every insurance company, association or attorney-in-fact of  
8           a reciprocal insurer subject to tax as imposed by this chapter  
10           shall on or before the last day of each April, June and October  
12           file with the State Tax Assessor on forms prescribed by the State  
14           Tax Assessor a return for the quarter ending the last day of the  
16           preceding month, except for the month of June, which is for the  
18           quarter ending June 30th. These returns may be on an estimated  
20           basis, provided that each installment equals at least 25% of the  
          total tax paid for the preceding calendar year or 25% of the  
          total tax to be paid for the current calendar year. An  
          authorized company official shall affirm which elective is  
          selected. Such elective can not be changed during the current  
          calendar year. The final return must be filed on or before March  
          15th covering the prior calendar year.

22           At the time of filing such returns, each insurance company,  
24           association or attorney-in-fact of a reciprocal insurer shall pay  
          to the State Tax Assessor the amount of tax shown due.

26           Insurance companies, associations or attorneys-in-fact of a  
28           reciprocal insurer with annual tax liability not exceeding \$500  
          may with approval of the State Tax Assessor file an annual return  
          with payment on the last day of January each year covering the  
          prior calendar year.

30           Sec. QQQ-4. Effective date; statutory. That section of this  
32           Part that enacts the Maine Revised Statutes, Title 36, section  
34           2521-B takes effect January 1, 1994.

36           Sec. QQQ-5. Effective date; part. This Part takes effect  
38           January 1, 1992.

40                           PART RRR

42           Sec. RRR-1. Calculation and transfer. Notwithstanding the  
44           Maine Revised Statutes, Title 5, section 1585, the State Budget  
46           Officer shall calculate the amount in section 3 of this Part that  
48           applies against each General Fund account for all departments and  
50           agencies based on the total appropriations to those accounts,  
          except for the following accounts: General Purpose Aid to Local  
          Schools; Education in the Unorganized Territory; Debt Service -  
          Treasury; Teacher Retirement; Aid to Families with Dependent  
          Children; Aid to Families with Dependent Children - Foster Care;  
          General Assistance; Maine Health Program; Intermediate Care -

Payments to Providers; Medical Care - Payments to Providers;  
Bureau of Rehabilitation; and Bureau of Rehabilitation -  
Vocational Rehabilitation. The State Budget Officer shall cause  
the calculated amount to be transferred from each account.

**Sec. RRR-2. Program or service eliminations.** In implementing  
sections 1 and 3 of this Part, the heads of all departments and  
agencies in State Government, along with the State Budget  
Officer, shall take all necessary precautions to ensure that no  
program or service otherwise authorized by the Legislature is  
eliminated in fiscal year 1991-92 or in fiscal year 1992-93 as a  
result of this Part.

**Sec. RRR-3. Appropriation.** The following funds are  
appropriated from the General Fund to carry out the purposes of  
this Act.

	1991-92	1992-93
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**FINANCE, DEPARTMENT OF**

**Departments and Agencies - Statewide**

All Other	(\$8,000,000)	(\$16,000,000)
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Provides for the  
deappropriation of funds by  
an across-the-board reduction  
of approximately 1% in fiscal  
year 1991-92 and 2% in fiscal  
year 1992-93 except for the  
General Fund accounts listed  
in section 1 of this Part.

**PART SSS**

**Repeal.** This Act is repealed on July 11, 1991.'

Further amend the bill by relettering the parts and  
renumbering the sections to read consecutively.'

**FISCAL NOTE**

This amendment offsets the loss of approximately \$32,000,000  
in net General Fund revenue that would have accrued to the State  
from video lotteries with a change in the quarterly payments of  
the insurance company tax (\$8,000,000 in General Fund revenue in  
fiscal year 1991-92) and the across-the-board reductions of  
\$8,000,000 in fiscal year 1991-92 and \$16,000,000 in fiscal year

HOUSE AMENDMENT "A" to HOUSE AMENDMENT "B" to H.P. 1379, L.D.  
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1992-93 from every General Fund program except for certain  
General Fund accounts.

#### STATEMENT OF FACT

This amendment strikes all references to the video lottery  
proposal. To compensate for the loss of budgeted revenue, a  
change in quarterly payments would be implemented for the  
insurance company tax and an across-the-board reduction of  
approximately 1% in fiscal year 1991-92 and approximately 2% in  
fiscal year 1992-93 would be implemented.

This amendment also adds a repeal effective 12:01 a.m. July  
11, 1991.

Filed by Rep. Chonko of Topsham  
Reproduced and distributed under the direction of the Clerk of the  
House  
7/6/91 (Filing No. H-749)