

# MAINE STATE LEGISLATURE

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L.D. 388

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DATE: 4/5/95

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MAJORITY  
TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
117TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 284, L.D. 388, Bill, "An Act to Increase the Tax Exemption on Church Properties"

Amend the bill by inserting after section 1 the following:

'Sec. 2. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

1996-97

ADMINISTRATIVE AND FINANCIAL  
SERVICES, DEPARTMENT OF

Church Parsonage Tax Reimbursement

All Other \$231,493

Provides funds to reimburse municipalities for 50% of the property tax revenue lost due to an increase in the exemption amount for church parsonages.

Bureau of Taxation

Positions (1.0)  
Personal Services 21,172  
All Other 5,485  
Capital Expenditures 7,495

TOTAL 34,152

COMMITTEE AMENDMENT

Provides funds for one Clerk Typist II position and associated administrative costs to process municipal claims for reimbursement.

DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES TOTAL

\$265,645'

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

FISCAL NOTE

1996-97

APPROPRIATIONS/ALLOCATIONS

General Fund \$265,645

This bill increases the property tax exemption for church parsonages. Pursuant to the Constitution of Maine, the State is required to reimburse municipalities for 50% of the lost property tax revenue due to new or expanded exemptions. Additional General Fund appropriations of \$231,493 will be required in fiscal year 1996-97 for these reimbursements.

The Bureau of Taxation will require an additional General Fund appropriation of \$34,152 in fiscal year 1996-97 for one Clerk Typist II position and associated administrative costs to process claims for municipal reimbursement.'

STATEMENT OF FACT

This amendment adds an appropriation section and a fiscal note to the bill.