

MAINE STATE LEGISLATURE

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M A J O R I T Y

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1249, L.D. 1711, Bill, "An Act to Ensure Proper Withholding of State Income Tax"

Amend the bill by in section 1 in subsection 2 in paragraph C in the 4th line (page 1, line 24 in L.D.) by inserting after the following: "with a" the following: 'valid'

Further amend the bill in section 1 in subsection 2 in paragraph C in the 7th and 8th lines (page 1, lines 27 and 28 in L.D.) by striking out the following: "deduct and withhold from the employee's wages an amount equal to the number of claimed" and inserting in its place the following: 'rely upon the number of'

Further amend the bill in section 1 in subsection 2 in paragraph C in the last line (page 1, line 29 in L.D.) by inserting after the following: "exemptions" the following: 'claimed by the employee'

Further amend the bill in section 2 in subsection 4 in the 5th line (page 1, line 37 in L.D.) by inserting after the following: "certificate." the following: 'The certificate is valid until December 31st of the year issued or until the circumstances leading to its issuance change so that the individual would no longer qualify for the variance certificate, whichever occurs first. It is the individual's responsibility to promptly report any material change in circumstances relevant to the information provided to the State Tax Assessor in obtaining the certificate.'

Further amend the bill in section 2 in subsection 4 in the 6th and 7th lines (page 1, lines 38 and 39 in L.D.) by striking

COMMITTEE AMENDMENT

2 out the following: "and containing information required by the
3 State Tax Assessor, including, but" and inserting in its place
4 the following: 'the State Tax Assessor, information that
5 includes, but is'

6 Further amend the bill in section 2 in subsection 4 in
7 paragraph A in the last line (page 1, line 43 in L.D.) by
8 inserting after the following: "Title" the following: 'for the
9 current tax year'

10 Further amend the bill by inserting after section 2 the
11 following:

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

14
15
16 **1996-97**

17
18 **ADMINISTRATIVE AND FINANCIAL**
19 **SERVICES, DEPARTMENT OF**

20
21 **Bureau of Taxation**

22		
23		
24	Positions - Legislative Count	(2.0)
25	Personal Services	\$61,566
26	All Other	14,695
27	Capital Expenditures	10,797
28		
29	TOTAL	<u>\$87,058</u>
30		

31 Provides funds for one Tax Examiner
32 position, one Revenue Agent position and
33 associated administrative costs to inform
34 nonresident taxpayers and enforce the
35 required withholding amounts.'

36
37 Further amend the bill by inserting at the end before the
38 statement of fact the following:

39
40
41 **FISCAL NOTE**

42
43 **1996-97**

44
45 **APPROPRIATIONS/ALLOCATIONS**

46		
47		
48	General Fund	\$87,058

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COMMITTEE AMENDMENT "A" to H.P. 1249, L.D. 1711

2 REVENUES

4	General Fund	\$616,850
	Other Funds	33,150

6
 8 The improved administration and increased enforcement of
 withholding exemptions claimed by individual taxpayers will
 10 increase General Fund revenue by \$616,850 annually beginning in
 fiscal year 1996-97. The corresponding increases in dedicated
 12 revenue to the Local Government Fund for state-municipal revenue
 sharing will be \$33,150.

14 The Bureau of Taxation will require an additional General
 Fund appropriation of \$87,058 in fiscal year 1996-97 for one Tax
 16 Examiner position and one Revenue Agent position and associated
 administrative costs to inform nonresident taxpayers and enforce
 18 the required withholding amounts.'

20

22 STATEMENT OF FACT

24 This amendment makes 4 technical changes to the bill and
 also adds an appropriation and fiscal note to the bill.

26