

MAINE STATE LEGISLATURE

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MINORITY TAXATION

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STATE OF MAINE HOUSE OF REPRESENTATIVES 118TH LEGISLATURE FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 195, L.D. 248, "Resolve, to Include an Optional Contribution Check-off Box on State Income Tax Forms to Benefit the Women in Military Service Memorial"

Amend the resolve in section 1 by striking out all of the 3rd and 4th lines (page 1, lines 3 and 4 in L.D.) and inserting in their place the following: 'return, may designate an amount to be'

Further amend the resolve in section 2 in the 5th line (page 1, line 15 in L.D.) by striking out the following: ", which may not exceed \$1,000,"

Further amend the resolve in section 3 in the 2nd line (page 1, line 20 in L.D.) by striking out the following: "year 1997 only." and inserting in its place the following: 'years beginning in 1997. The State Tax Assessor shall remove the provision for contributions to the Women in Military Service Memorial Fund effective for the tax year beginning January 1st of the year after the year in which at least \$28,000 has been raised through the checkoff; and be it further'

Further amended the resolve by inserting after section 3 the following:

'Sec. 4. Appropriation. Resolved: That the following funds are appropriated from the General Fund to carry out the purposes of this resolve.

COMMITTEE AMENDMENT

1997-98

2

4 **ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

6

Bureau of Taxation

8

All Other \$11,143

10

12 Provides funds for computer programming and other administrative costs to process tax checkoffs.

14

; and be it further

16

18 **Sec. 5. Allocation. Resolved:** That the following funds are allocated from the Other Special Revenue to carry out the purposes of this resolve.

20

1998-99

22

24 **ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

26 **Miscellaneous Acts and Resolves**

28

All Other \$500

30

32 Provides authorization for the disbursement of revenue accruing to the Women in Military Service Memorial Fund.'

34

36

Further amend the resolve by inserting at the end before the summary the following:

38

40

FISCAL NOTE

42

1997-98 1998-99

44

APPROPRIATIONS/ALLOCATIONS

46

General Fund \$11,143
Other Funds \$500

48

50 The Bureau of Taxation will require an additional General Fund appropriation of \$11,143 in fiscal year 1997-98 for computer

2 programming and other administrative costs to process
3 contributions to the Women in Military Service Memorial Fund.
4 The bill requires the State Tax Assessor to deduct the cost of
5 administering the checkoff from the contributions. The amount of
6 the costs is retained as General Fund revenue. The amounts above
7 the administrative costs will accrue as dedicated revenue to the
8 Women in Military Service Memorial Fund. Whether or not
9 sufficient contributions will be collected in the first year to
10 offset these administrative costs and actually increase dedicated
11 revenue beginning in fiscal year 1997-98 can not be determined at
12 this time.

13
14 The Bureau of Taxation will require an additional General
15 Fund appropriation of \$7,000 in the fiscal year following the
16 year in which the cumulative collections from this checkoff
17 exceed \$28,000. This will enable the State Tax Assessor to
18 remove the checkoff from the tax forms after at least \$10,000 has
19 been raised for the Women in Military Service Memorial Fund. The
20 year in which this happens can not be determined at this time.

21
22 An allocation of \$500 is provided in fiscal year 1998-99 to
23 authorize the disbursement of the new dedicated revenue. If
24 actual revenues exceed this base amount, disbursements in excess
25 of the allocation may be authorized by financial order.'

26

27 SUMMARY

28

29 This amendment is the minority report of the Joint Standing
30 Committee on Taxation. It keeps the checkoff in place until
31 enough money is raised to provide \$10,000 to the Women in
32 Military Service Memorial Fund and fully reimburse the Bureau of
Taxation for the cost of amending the income tax forms.