

MAINE STATE LEGISLATURE

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DATE: April 14, 1997

(Filing No. S-111)

TAXATION

Reported by: Minority

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**STATE OF MAINE
SENATE
118TH LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to S.P. 240, L.D. 809, Bill, "An Act to Improve Access to Higher Education for Maine Students"

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.

1998-99

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Bureau of Taxation

Positions - Legislative Count	(1,000)
Personal Services	\$15,379
All Other	15,784
Capital Expenditures	3,000

Provides funds for one Tax Examiner position, effective January 1, 1998, and related administrative expenses to process claims for the higher education tax credit.

**DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
TOTAL**

\$34,163'

Further amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

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

FISCAL NOTE

1998-99

APPROPRIATIONS/ALLOCATIONS

General Fund \$34,163

REVENUES

General Fund (\$4,647,533)
Other Funds (\$249,762)

The additional income tax exemption for dependent children enrolled in the University of Maine System will decrease General Fund revenue by \$4,647,533 in fiscal year 1998-99. The corresponding decrease in dedicated revenue to the Local Government Fund for state-municipal revenue sharing will be \$249,762.

The Bureau of Taxation will require an additional General Fund appropriation of \$34,163 in fiscal year 1998-99 for one Tax Examiner position, effective January 1, 1998, and related administrative expenses to administer the additional claims for this tax credit. The estimated full-year costs for this position are \$33,058 beginning in fiscal year 1999-00.

SUMMARY

This amendment is the minority report. It adds an appropriation section and a fiscal note to the bill.