

# MAINE STATE LEGISLATURE

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R.D.S.

L.D. 73

DATE: 4-6-99

(Filing No. H-167)

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TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
119TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 60, L.D. 73, Bill, "An Act to Provide a State Income Tax Checkoff for Contributions to the Maine Veterans' Memorial Cemetery"

Amend the bill by striking out everything after the enacting clause and inserting in its place the following:

Sec. 1. 36 MRSA §5287 is enacted to read:

**§5287. Contributions to Veterans' Memorial Cemetery**

An individual resident who is entitled to a refund under this Part may designate that a portion of that refund be paid for the benefit of the Veterans' Memorial Cemetery. A taxpayer who is not entitled to a refund under this Part may contribute to the Veterans' Memorial Cemetery by including with that taxpayer's return sufficient funds to make the contribution.

Each individual income tax form must contain a designation in substantially the following form: "Veterans' Memorial Cemetery: ( ) \$5, ( ) \$10, ( ) \$25 or ( ) Other \$".

The State Tax Assessor shall deduct the cost of administering the Veterans' Memorial Cemetery checkoff, not to exceed \$2,000, and shall transfer the remainder of the funds received under this section to the Treasurer of State, who shall deposit the funds in a nonlapsing, dedicated revenue account in the Department of Defense, Veterans and Emergency Management to be used solely for the benefit of the Veterans' Memorial Cemetery.

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

**COMMITTEE AMENDMENT**

RMS

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**ADMINISTRATIVE AND FINANCIAL SERVICES,  
DEPARTMENT OF**

**Bureau of Revenue Services**

All Other \$10,000

Provides funds for computer programming costs associated with an additional income tax checkoff.

**Sec. 3. Allocation.** The following funds are allocated from Other Special Revenue funds to carry out the purposes of this Act.

1999-00 2000-01

**DEFENSE, VETERANS AND EMERGENCY  
MANAGEMENT, DEPARTMENT OF**

**Veterans' Memorial Cemetery**

All Other \$500 \$500

Provides an allocation to authorize expenditures from the dedicated revenue received from the income tax checkoff.

**Sec. 4. Application.** This Act applies to individual income tax forms made available on or after January 1, 2000 for tax years beginning on or after January 1, 1999.'

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

**FISCAL NOTE**

1999-00 2000-01

**APPROPRIATIONS/ALLOCATIONS**

General Fund \$10,000  
Other Funds 500 \$500

**REVENUES**

General Fund \$2,000 \$1,360

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The Bureau of Revenue Services will incur additional costs estimated to be \$10,000 in fiscal year 1999-00 for computer programming of the Maine Automated Tax System (MATS). The bureau has requested additional General Fund appropriations to fund these additional costs. This bill includes a General Fund appropriation of \$10,000 in fiscal year 1999-00. The bill authorizes the State Tax Assessor to deduct the cost of administering this checkoff, up to \$2,000. This provision will increase General Fund revenue by \$2,000 in fiscal year 1999-00 and approximately \$1,360 annually beginning in fiscal year 2000-01. The estimated ongoing administrative cost associated with this checkoff is \$1,360.

This individual income tax checkoff will generate net additional dedicated revenue administered by the Department of Defense, Veterans and Emergency Management to be used solely for the benefit of the Veterans' Memorial Cemetery. The amount of the additional dedicated revenue after deducting the administrative costs can not be determined at this time. Base allocations of \$500 annually are included in this bill to authorize expenditures from this dedicated account.'

**SUMMARY**

This amendment conforms the language of the checkoff for the Veterans' Memorial Cemetery to that used for existing checkoffs, permits the State Tax Assessor to deduct administrative costs up to \$2,000 and adds an application section and a fiscal note.

**COMMITTEE AMENDMENT**