

MAINE STATE LEGISLATURE

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TRANSPORTATION

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**STATE OF MAINE
SENATE
119TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT " A " to S.P. 759, L.D. 2135, Bill, "An Act to Make Supplemental Allocations from the Highway Fund and Other Funds for the Fiscal Year Ending June 30, 1999"

Amend the bill in Part B in section 1 in the 5th line (page 4, line 17 in L.D.) by striking out the following: "\$10,500,000" and inserting in its place the following: '\$25,500,000'

Further amend the bill by inserting before the emergency clause the following:

PART C

Sec. C-1. Allocation. The following funds are allocated from Other Special Revenue funds for the fiscal year ending June 30, 1999 to carry out the purposes of this Part.

1998-99

TRANSPORTATION, DEPARTMENT OF

Highway Maintenance

Capital Expenditures \$300,000

Provides for the allocation of funds to properly record the municipal share of revenue and expenditures in the construction of Collector Road Development Award projects.

COMMITTEE AMENDMENT

R.S.

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PART D

Sec. D-1. Implementation of modified accrual account; fuel taxes.
Notwithstanding the Maine Revised Statutes, Title 5, chapter 151-B, the Commissioner of Administrative and Financial Services shall recognize \$15,000,000 in additional fuel tax revenue in the Highway Fund in fiscal year 1998-99 as a result of administratively implementing the modified accrual method of accounting for this revenue source.'

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

FISCAL NOTE

	1998-99
APPROPRIATIONS/ALLOCATIONS	
Highway Fund	(\$5,100,000)
Other Funds	1,000,000

REVENUES

Highway Fund	\$15,000,000
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This bill includes a series of allocations and deallocations to the Highway Fund. The net effect of these supplemental allocations is a net reduction of \$5,100,000 in Highway Fund allocations to the Department of Transportation in fiscal year 1998-99.

The implementation of the modified accrual method of accounting for fuel tax revenue collected by the Highway Fund will result in a one-time revenue gain of \$15,000,000 in fiscal year 1998-99.

The bill also includes a net increase of \$700,000 in Federal Expenditures Fund allocations for the Department of Transportation in fiscal year 1998-99 and \$300,000 in additional Other Special Revenue funds allocations for the department in fiscal year 1998-99.'

SUMMARY

Over the last several fiscal years, the State has moved to implement the modified accrual method of accounting for certain revenue lines. Revenue sources for which this change has been

A.S.

2 implemented include the individual income tax and the sales and
use tax. This amendment directs the Commissioner of
4 Administrative and Financial Services to implement modified
accrual for the fuel tax line of the Highway Fund for the fiscal
year ending June 30, 1999.

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8 This amendment includes an additional Other Special Revenue
allocation to the Highway Maintenance program within the
Department of Transportation for fiscal year 1998-99.

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This amendment also adds a fiscal note to the bill.