

# MAINE STATE LEGISLATURE

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H. of S.

L.D. 2180

DATE: 5-20-99

(Filing No. H-648)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1527, L.D. 2180, Bill, "An Act to Promote Participation in the Maine Residents Property Tax Program"

Amend the bill by striking out all of section 1 and inserting in its place the following:

'Sec. 1. 36 MRSA §6221 is enacted to read:

§6221. Nonlapsing funds

1. Appropriation does not lapse. Funds appropriated for the purposes of this chapter do not lapse but must be carried forward to be used for the purposes of this chapter.

2. Outreach. If funds are carried forward under subsection 1, an amount up to \$300,000 annually may be spent by the bureau from those funds on outreach activities to encourage maximum participation in the Maine Residents Property Tax Program by eligible taxpayers. The bureau shall investigate options for encouraging participation and shall adopt rules specifying the method to be used. Rules adopted pursuant to this section are major substantive rules as defined in Title 5, chapter 375, subchapter II-A.'

Further amend the bill in section 2 in the 4th line (page 1, line 33 in L.D.) by striking out the following: "January" and inserting in its place the following: 'March'

Further amend the bill by striking out all of section 3.

COMMITTEE AMENDMENT

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

#### FISCAL NOTE

This bill, authorizing funds appropriated to the Maine Residents Property Tax Program to carry forward, may reduce the amounts that lapse to General Fund unappropriated surplus at the end of each fiscal year, beginning with the fiscal year ending June 30, 2000. The amount of any reduction in lapsed balances can not be estimated at this time.

The authorization for the Bureau of Revenue Services to spend up to \$300,000 of any funds carried forward for outreach purposes will increase the participation in the Maine Residents Property Tax Program and the costs of that program, if funds appropriated to this program are carried forward. The amount of the additional costs that may result, as early as fiscal year 2000-01, can not be determined at this time and will depend on the amounts that may be carried forward. If the full \$300,000 is spent on outreach in fiscal year 2000-01, the program's benefit costs will increase by approximately \$450,000, representing 1,625 new participants.

The Bureau of Revenue Services will incur some minor additional costs to adopt rules and report to the Legislature. These costs can be absorbed within the bureau's existing budgeted resources.'

#### SUMMARY

This amendment provides the unspent appropriations for the Maine Residents Property Tax Program do not lapse to the General Fund at the end of the fiscal year. The amendment authorizes the Bureau of Revenue Services to spend up to \$300,000 of surplus appropriations for outreach and requires the bureau to adopt rules specifying the method for using those funds. The amendment also adds a fiscal note to the bill.