

# MAINE STATE LEGISLATURE

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my  
R.O.S.

L.D. 716

DATE: 4/25/05

(Filing No. H-176)

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
122ND LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 511, L.D. 716, Bill, "An Act To Create an Income Tax Checkoff To Support Veterans' Cemeteries"

Amend the bill by inserting after section 2 the following:

**Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Maine Revenue Services 0002**

Initiative: Provides funds for the administrative costs associated with the veterans' cemeteries income tax checkoff.

<b>GENERAL FUND</b>	<b>2005-06</b>	<b>2006-07</b>
All Other	\$15,154	\$5,412
<b>GENERAL FUND TOTAL</b>	<u>\$15,154</u>	<u>\$5,412</u>

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

<b>GENERAL FUND</b>	<b>2005-06</b>	<b>2006-07</b>
	\$15,154	\$5,412
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<u>\$15,154</u>	<u>\$5,412</u>

**COMMITTEE AMENDMENT**

R. of S.

COMMITTEE AMENDMENT "A" to H.P. 511, L.D. 716

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

**Veterans Services 0110**

Initiative: Provides allocations for the newly authorized Maine Veterans' Memorial Cemetery Maintenance Fund.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2005-06</b>	<b>2006-07</b>
All Other	\$42,500	\$50,000
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$42,500</b>	<b>\$50,000</b>

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

**DEPARTMENT TOTALS**

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>\$42,500</b>	<b>\$50,000</b>
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$42,500</b>	<b>\$50,000</b>

**SECTION TOTALS**

<b>GENERAL FUND</b>	<b>\$15,154</b>	<b>\$5,412</b>
<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>\$42,500</b>	<b>\$50,000</b>
<b>SECTION TOTAL - ALL FUNDS</b>	<b>\$57,654</b>	<b>\$55,412'</b>

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

**SUMMARY**

This amendment adds an appropriations and allocations section to the bill. It also adds a fiscal note.

**FISCAL NOTE REQUIRED**  
(See attached)



# 122nd MAINE LEGISLATURE

LD 716

LR 1676(02)

## An Act To Create an Income Tax Checkoff To Support Veterans' Cemeteries

Fiscal Note for Bill as Amended by Committee Amendment *A*

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
<b>Net Cost (Savings)</b>				
General Fund	\$15,154	\$5,412	\$5,424	\$5,438
<b>ppropriations/Allocations</b>				
General Fund	\$15,154	\$5,412	\$5,424	\$5,438
Other Special Revenue Funds	\$42,500	\$50,000	\$50,000	\$50,000
<b>Revenue</b>				
Other Special Revenue Funds	\$42,500	\$50,000	\$50,000	\$50,000

### Fiscal Detail and Notes

Establishing an income tax checkoff for the Maine Veterans' Memorial Cemetery Maintenance Fund may increase Other Special Revenue by an estimated \$50,000 annually. This bill includes General Fund appropriations of \$15,154 in fiscal year 2005-06 and \$5,412 in fiscal year 2006-07 for Maine Revenue Services for the additional costs associated with this checkoff. This estimate of fiscal impact reflects those administrative costs as a cost to the General Fund. If sufficient revenue is generated to permit the \$2,000 transfer, the General Fund need could be reduced accordingly.