

MAINE STATE LEGISLATURE

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2 Date: *06-06-07*

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3 **TAXATION**

4 Reproduced and distributed under the direction of the Secretary of the Senate.

5 **STATE OF MAINE**

6 **SENATE**

7 **123RD LEGISLATURE**

8 **FIRST REGULAR SESSION**

Majority

9 COMMITTEE AMENDMENT "**A**" to S.P. 74, L.D. 236, Bill, "An Act To Exempt
10 from the Income Tax Military Pay of Maine Residents Who Are Members of the Armed
11 Services Stationed outside of the State Earned while on Active Duty"

12 Amend the bill by inserting after section 2 the following:

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

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

16 **Revenue Services - Bureau of 0002**

17 Initiative: Provides funds for the additional costs associated with exempting military pay
18 from income tax if earned out of the State while on active duty, including funds for one
19 part-time Tax Examiner position.

20 GENERAL FUND	2007-08	2008-09
21 POSITIONS - LEGISLATIVE COUNT	0.500	0.500
22 Personal Services	\$13,512	\$28,492
23 All Other	\$21,534	\$7,334
24		
25 GENERAL FUND TOTAL	\$35,046	\$35,826

26
27 **SUMMARY**

28 This amendment adds an appropriations and allocations section.

29 **FISCAL NOTE REQUIRED**

30 (See attached)

COMMITTEE AMENDMENT



123rd MAINE LEGISLATURE

LD 236

LR 64(02)

An Act To Exempt from the Income Tax Military Pay of Maine Residents Who Are Members of the Armed Services Stationed outside of the State Earned while on Active Duty

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

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	\$2,583,920	\$1,917,444	\$1,975,318	\$2,034,955
Appropriations/Allocations				
General Fund	\$35,046	\$35,826	\$37,251	\$38,746
Revenue				
General Fund	(\$2,548,874)	(\$1,881,618)	(\$1,938,067)	(\$1,996,209)
Other Special Revenue Funds	(\$139,812)	(\$103,211)	(\$106,307)	(\$109,497)

Fiscal Detail and Notes

The estimated General Fund cost of exempting certain military pay from the income tax is estimated to be \$2,548,874 in fiscal year 2007-08 and \$1,881,618 in fiscal year 2008-09. This bill also includes a General Fund appropriation of \$35,046 in fiscal year 2007-08 and \$35,826 in fiscal year 2008-09 for Maine Revenue Services related administrative costs, including funds for one part-time Tax Examiner position to audit a portion of the returns.