MAINE STATE LEGISLATURE

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1	L.D. 2059				
2	Date: $3/25/8$ Minority TAXATION (Filing No. H-\$05)				
3	TAXATION				
4	Reproduced and distributed under the direction of the Clerk of the House.				
5	STATE OF MAINE				
6	HOUSE OF REPRESENTATIVES				
7	123RD LEGISLATURE				
8	SECOND REGULAR SESSION				
9 10	COMMITTEE AMENDMENT "A" to H.P. 1443, L.D. 2059, Bill, "An Act To Establish a Wellness Tax Credit"				
11 12	Amend the bill in section 1 in §5219-BB by striking out all of subsection 3 and inserting the following:				
13 14 15 16 17 18	'3. Condition of eligibility. An employing unit shall establish a wellness certification program for each participating employee for whom a credit is claimed under this section that requires each participating employee to identify wellness goals and specify health behaviors the employee intends to follow to reach those goals and shall provide regularly scheduled monitoring of wellness goals progress by the wellness program administrator.'				
19 20	Amend the bill in section 1 in §5219-BB in subsection 4 in the 2nd line (page 1, line 30 in L.D.) by striking out the following: " $$100$ " and inserting the following: ' $$50$ '				
21 22 23	Amend the bill in section 1 in §5219-BB in subsection 4 in the 2nd line (page 1, line 30 in L.D.) by inserting after the following: "employee" the following: 'participating in a wellness certification program under subsection 3'				
24	Amend the bill by inserting after section 2 the following:				
25 26	'Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.				
27	ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF				
28	Revenue Services - Bureau of 0002				
29 30	Initiative: Provides one-time funds for the computer programming costs associated with the wellness tax credit.				
31 32 33	GENERAL FUND 2007-08 2008-09 All Other \$0 \$22,000				

COMMITTEE AMENDMENT "A" to H.P. 1443, L.D. 2059

1						
 2	GENERAL FUND TOTAL	\$0	\$22,000			
3	,					
4	SUMMARY					
5	This amendment requires employers claiming a wellness credit to establish a wellness					
6	certification program that requires each participating employee to identify wellness goals					
7	and behaviors and to monitor those goals and reduces the credit per employee from \$100					
8	to \$50.	-				

FISCAL NOTE REQUIRED (See attached)

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123rd MAINE LEGISLATURE

LD 2059

LR 2914(02)

An Act To Establish a Wellness Tax Credit

Fiscal Note for Bill as Amended by Committee Amendment '' Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	\$0	\$374,616	\$1,894,745	\$1,947,515
*ppropriations/Allocations				
General Fund	\$0	\$22,000	\$0	\$0
Revenue				
General Fund	\$0	(\$352,616)	(\$1,894,745)	(\$1,947,515)
Other Special Revenue Funds	\$0	(\$18,950)	(\$103,931)	(\$106,826)

Fiscal Detail and Notes

Establishing an income tax credit for employers who provide a wellness program for their employees will reduce General Fund revenue by \$352,616 in fiscal year 2008-09. This bill also includes a one-time General Fund appropriation of \$22,000 in fiscal year 2008-09 for Maine Revenue Services to support the computer programming costs associated with this credit.