

MAINE STATE LEGISLATURE

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S.M.G.
H. 86

L.D. 100

Date: 2-8-11

(Filing No. H-4)

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
FIRST REGULAR SESSION

HOUSE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to H.P. 86,
L.D. 100, Bill, "An Act To Make Supplemental Appropriations and Allocations for the
Expenditures of State Government and To Change Certain Provisions of the Law
Necessary to the Proper Operations of State Government for the Fiscal Year Ending June
30, 2011"

Amend the amendment by striking out all of Part M and inserting the following:

'PART M

Sec. M-1. 36 MRSA §5125, sub-§3, ¶E, as amended by PL 2007, c. 539, Pt. CCC, §10, is further amended to read:

E. Reduced by the amount attributable to any contribution that qualified for and was actually utilized as a credit under section 5216-C; and

Sec. M-2. 36 MRSA §5125, sub-§3, ¶F, as enacted by PL 2007, c. 539, Pt. CCC, §11, is amended to read:

F. For taxable years beginning on or after January 1, 2008, reduced by the amount of any deduction claimed pursuant to the Code, Section 163(h)(3)(E) for mortgage insurance premiums; and

Sec. M-3. 36 MRSA §5125, sub-§3, ¶G is enacted to read:

G. For tax years beginning on or after January 1, 2011, but prior to January 1, 2013, reduced by an amount determined using the Code, Section 68(a) to (d) as if the phaseout of itemized deductions had not been delayed pursuant to the federal Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, Public Law 111-312.'

Amend the amendment by striking out all of Part N and inserting the following:

'PART N

Sec. N-1. Appropriations and allocations. The following appropriations and allocations are made.

H. G. S.

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

2 **Revenue Services - Bureau of 0002**

3 Initiative: Provides funding for the additional printing costs associated with the individual
4 income tax modification due to nonconformity with the elimination of the phaseout of
5 itemized deductions. These funds may not lapse, but must be carried forward to be
6 expended for additional printing costs in fiscal year 2011-12.

7	GENERAL FUND	2010-11	2011-12	2012-13
8	All Other	\$11,367	\$0	\$0
9				
10	GENERAL FUND TOTAL	<u>\$11,367</u>	<u>\$0</u>	<u>\$0</u>

11 **ADMINISTRATIVE AND**
12 **FINANCIAL SERVICES,**
13 **DEPARTMENT OF**
14 **DEPARTMENT TOTALS**

15		2010-11	2011-12	2012-13
16	GENERAL FUND	\$11,367	\$0	\$0
17				
18	DEPARTMENT TOTAL - ALL	<u>\$11,367</u>	<u>\$0</u>	<u>\$0</u>
19	FUNDS			

20 **TREASURER OF STATE, OFFICE OF**

21 **Disproportionate Tax Burden Fund 0472**

22 Initiative: Increases allocation to offset deallocation in Part A related to the additional
23 transfer to the General Fund from the Local Government Fund.

24	OTHER SPECIAL REVENUE	2010-11	2011-12	2012-13
25	FUNDS			
26	All Other	\$460,011	\$0	\$0
27				
28	OTHER SPECIAL REVENUE	<u>\$460,011</u>	<u>\$0</u>	<u>\$0</u>
29	FUNDS TOTAL			

30 **State - Municipal Revenue Sharing 0020**

31 Initiative: Increases allocation to offset deallocation in Part A related to the additional
32 transfer to the General Fund from the Local Government Fund.

H. of S.

HOUSE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to H.P. 86, L.D. 100

1	OTHER SPECIAL REVENUE	2010-11	2011-12	2012-13
2	FUNDS			
3	All Other	\$2,415,058	\$0	\$0
4				
5	OTHER SPECIAL REVENUE	<u>\$2,415,058</u>	<u>\$0</u>	<u>\$0</u>
6	FUNDS TOTAL			
7	TREASURER OF STATE, OFFICE			
8	OF			
9	DEPARTMENT TOTALS	2010-11	2011-12	2012-13
10				
11	OTHER SPECIAL REVENUE	\$2,875,069	\$0	\$0
12	FUNDS			
13				
14	DEPARTMENT TOTAL - ALL	<u>\$2,875,069</u>	<u>\$0</u>	<u>\$0</u>
15	FUNDS			
16	SECTION TOTALS	2010-11	2011-12	2012-13
17				
18	GENERAL FUND	\$11,367	\$0	\$0
19	OTHER SPECIAL REVENUE	\$2,875,069	\$0	\$0
20	FUNDS			
21				
22	SECTION TOTAL - ALL FUNDS	<u>\$2,886,436</u>	<u>\$0</u>	<u>\$0</u>
23				

SUMMARY

This amendment amends Committee Amendment "A" by:

1. Eliminating the \$700,000 increase in the transfer to the Maine Budget Stabilization Fund;
2. Removing conformity with the delay of the phaseout of itemized deductions under the United States Internal Revenue Code of 1986, as amended; and
3. Increasing the amount for revenue sharing for municipalities.

FISCAL NOTE REQUIRED

(See attached)

SPONSORED BY: GOODE

(Representative GOODE)

TOWN: Bangor

**125th MAINE LEGISLATURE****LD 100****LR 1996(10)**

An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2011

Fiscal Note for House Amendment "B" to Committee Amendment "A"

Sponsor: Rep. Goode of Bangor

Fiscal Note Required: Yes

Fiscal Note

	FY 2010-11	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)					
General Fund	(\$508,448)	(\$6,902,084)	(\$4,289,639)	\$0	\$0
Appropriations/Allocations					
General Fund	\$11,367	\$0	\$0	\$0	\$0
Other Special Revenue Funds	\$2,875,069	\$0	\$0	\$0	\$0
Revenue					
General Fund	(\$180,185)	\$6,902,084	\$4,289,639	\$0	\$0
Other Special Revenue Funds	\$3,016,905	\$363,268	\$225,770	\$0	\$0
Transfers					
General Fund	\$700,000	\$0	\$0	\$0	\$0
Fund Detail by Section					
Appropriations/Allocations					
General Fund					
PART N, Section 1	\$11,367	\$0	\$0	\$0	\$0
Other Special Revenue Funds					
PART N, Section 1	\$2,875,069	\$0	\$0	\$0	\$0
Revenue					
General Fund					
PART M, Section 1	\$2,694,884	\$6,902,084	\$4,289,639	\$0	\$0
PART N, Section 1	(\$2,875,069)	\$0	\$0	\$0	\$0

Other Special Revenue Funds

PART M, Section 1	\$141,836	\$363,268	\$225,770	\$0	\$0
PART N, Section 1	\$2,875,069	\$0	\$0	\$0	\$0

Transfers

General Fund

PART M, Section 1	\$700,000	\$0	\$0	\$0	\$0
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Fiscal Detail and Notes

This amendment results in net General Fund savings of \$508,448 in fiscal year 2010-11, \$6,902,084 in fiscal year 2011-12 and \$4,289,639 in fiscal year 2012-13.