

# MAINE STATE LEGISLATURE

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L.D. 1440

Date: 5-19-11

MAJORITY

(Filing No. S- 134)

**TAXATION**

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**STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 446, L.D. 1440, Bill, "An Act To Amend the Nonresident Income Tax Filing Requirements"

Amend the bill by inserting after section 3 the following:

**Sec. 4. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services - Bureau of 0002**

Initiative: Appropriates funds for one Tax Examiner position, one Revenue Agent position and administrative costs to conduct desk audits and field audits and ensure compliance by nonresident taxpayers.

<b>GENERAL FUND</b>	<b>2011-12</b>	<b>2012-13</b>
POSITIONS - LEGISLATIVE COUNT	2,000	2,000
Personal Services	\$63,373	\$135,256
All Other	\$34,816	\$28,566
<b>GENERAL FUND TOTAL</b>	<u>\$98,189</u>	<u>\$163,822</u>

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.

**FISCAL NOTE REQUIRED**

(See attached)

**COMMITTEE AMENDMENT**



# 125th MAINE LEGISLATURE

LD 1440

LR 2063(02)

## An Act To Amend the Nonresident Income Tax Filing Requirements

Fiscal Note for Bill as Amended by Committee Amendment "A" S-134  
Committee: Taxation  
Fiscal Note Required: Yes

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$3,041,289	\$2,541,672	\$2,721,222	\$2,862,772
<b>Appropriations/Allocations</b>				
General Fund	\$98,189	\$163,822	\$163,822	\$163,822
<b>Revenue</b>				
General Fund	(\$2,943,100)	(\$2,377,850)	(\$2,557,400)	(\$2,698,950)
Other Special Revenue Funds	(\$154,900)	(\$125,150)	(\$134,600)	(\$142,050)

### Fiscal Detail and Notes

Providing new minimum income taxability thresholds for nonresidents and excluding up to 24 days of personal services related to certain training, management functions, equipment upgrades and new investment from taxation will reduce General Fund revenues and reduce revenue sharing starting in fiscal year 2011-12. The bill includes General Fund appropriations to Maine Revenue Services of \$98,189 beginning in fiscal year 2011-12 and \$163,822 in fiscal year 2012-13 for one Tax Examiner, one Revenue Agent and related administrative support to conduct desk audits, field audits and to ensure compliance by nonresident taxpayers.