

MAINE STATE LEGISLATURE

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L.D. 1154

Date: 6/14/13

(Filing No. H-501)

LABOR, COMMERCE, RESEARCH AND ECONOMIC DEVELOPMENT

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 819, L.D. 1154, Bill, "An Act To Establish the Maine Length of Service Award Program"

Amend the bill in section 1 in §3372 in subsection 3 in paragraph A in the first line (page 2, line 7 in L.D.) by striking out the following: "Title 5,"

Amend the bill in section 1 in §3372 in subsection 10 by striking out all of the last paragraph (page 4, lines 18 to 22 in L.D.)

Amend the bill in section 1 in §3372 by inserting after subsection 10 the following:

'11. Dedicated state funding; 2-year repeal. Beginning October 1, 2014 and every October 1st thereafter, the State Controller shall transfer to the program trust fund an amount, as certified by the State Tax Assessor, that is equivalent to 1/2 of the revenue received from the sales tax imposed on the sale of consumer fireworks pursuant to Title 36, section 1811 in the prior fiscal year starting on the effective date of this subsection. This subsection is repealed September 30, 2016.'

Amend the bill in section 1 in §3372 by renumbering the subsections to read consecutively.

Amend the bill by striking out all of section 3 (page 8, lines 26 to 41 and page 9, lines 1 to 7 in L.D.) and inserting the following:

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

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Maine Length of Service Award Program N163**

Initiative: Allocates funds for the Maine Length of Service Award Program.

1	OTHER SPECIAL REVENUE FUNDS	2013-14	2014-15
2	All Other	\$0	\$190,000
3			
4	OTHER SPECIAL REVENUE FUNDS TOTAL	<u>\$0</u>	<u>\$190,000</u>
5			

SUMMARY

7 This amendment eliminates the 10% sales tax on consumer fireworks proposed in the
8 bill. Instead, the program established in the bill will receive dedicated funding from the
9 State equivalent to 50% of the revenue received from the 5% general sales tax currently
10 imposed on the sale of consumer fireworks, but the amendment limits this funding to 2
11 years.

12 This amendment adds an appropriations and allocations section to the bill.

FISCAL NOTE REQUIRED

(See attached)



126th MAINE LEGISLATURE

LD 1154

LR 919(02)

An Act To Establish the Maine Length of Service Award Program

Fiscal Note for Bill as Amended by Committee Amendment *A (H-501)*
 Committee: Labor, Commerce, Research and Economic Development
 Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$0	\$190,000	\$198,170	\$0
Appropriations/Allocations				
Other Special Revenue Funds	\$0	\$190,000	\$198,170	\$0
Revenue				
General Fund	\$0	(\$190,000)	(\$198,170)	\$0
Other Special Revenue Funds	\$0	\$180,000	\$187,740	\$0

Fiscal Detail and Notes

Dedicating 50% of the 5% sales tax revenue collected from consumer fireworks sales to the Maine Length of Service Award Program Trust Fund requires a General Fund transfer of \$190,000 in FY 2014-15 and \$198,170 in FY 2015-16 and a transfer from Municipal Revenue Sharing of \$10,000 in FY 2014-15 and \$10,430 in FY 2015-16. This bill includes an Other Special Revenue Funds allocation of \$190,000 in fiscal year 2014-15. Committee Amendment "A" to LD 1509, the 2014-2015 budget, includes a provision that temporarily increases the sales tax to 5.5%. This estimate of fiscal impact may need to be revisited after final legislative action on the budget.