

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

SNO  
2014

Date: 4/16/14

(Filing No. S-542)

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

STATE OF MAINE  
SENATE  
126TH LEGISLATURE  
SECOND REGULAR SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 659,  
L.D. 1664, Bill, "An Act To Encourage Charitable Contributions to Nonprofit  
Organizations"

Amend the amendment in section 1 in subsection 5 by striking out all of paragraph A  
(page 1, lines 16 to 17 in amendment)

Amend the amendment in section 1 in subsection 5 to reletter the paragraphs to read  
consecutively.

SUMMARY

This amendment removes the provision in the committee amendment that, for the tax  
year beginning January 1, 2015, allows charitable contributions included in federal  
itemized deductions that exceed the limit on Maine itemized deductions by \$10,000 to be  
claimed on a Maine income tax return.

This amendment retains the other provisions in the committee amendment that phase  
in the full deduction of charitable contributions.

FISCAL NOTE REQUIRED

(See attached)

SPONSORED BY:   
(Senator HILL)

COUNTY: York

SENATE AMENDMENT



# 126th MAINE LEGISLATURE

LD 1664

LR 2617(04)

## An Act To Encourage Charitable Contributions to Nonprofit Organizations

Fiscal Note for Senate Amendment "A" to Committee Amendment "A"

Sponsor: Sen. Hill of York

Fiscal Note Required: Yes

### Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
<b>Net Cost (Savings)</b>				
General Fund	\$0	(\$1,343,300)	\$0	\$0
<b>Revenue</b>				
General Fund	\$0	\$1,343,300	\$0	\$0
Other Special Revenue Funds	\$0	\$70,700	\$0	\$0

#### Fiscal Detail and Notes

This amendment removes the provision in the committee amendment that, for tax years beginning January 1, 2015, charitable contributions included in federal itemized deductions that exceed the Maine itemized deductions limit by \$10,000 may be claimed. This provision eliminates the General Fund and Local Government Fund revenue losses of \$1,343,300 and \$70,700, respectively, in fiscal year 2014-15 only as compared to the committee amendment. Revenues continue to be reduced beginning in fiscal year 2015-16 as shown in the committee amendment.