

MAINE STATE LEGISLATURE

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Date: 4/16/14

(Filing No. S-536)

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4 STATE OF MAINE
5 SENATE
6 126TH LEGISLATURE
7 SECOND REGULAR SESSION

8 SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P.
9 1232, L.D. 1722, Bill, "An Act To Exempt from Sales and Use Tax Sales of Publications
10 To Be Distributed without Charge and Printed Materials Included in Publications"

11 Amend the amendment by striking out everything after the title and before the
12 summary and inserting the following:

13 'Amend the bill by inserting after section 1 the following:

14 '**Sec. 2. Appropriations and allocations.** The following appropriations and
15 allocations are made.

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

18 Initiative: Provides funding to contract with the Kennebec County Sheriff's office for 2
19 Deputy Sheriff positions. These positions will be used to expand field activities to
20 address debts other than sales tax debt handled by current deputies.

21	GENERAL FUND	2013-14	2014-15
22	All Other	\$0	\$200,000
23			
24	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$200,000</u>

25 **Revenue Services, Bureau of 0002**

26 Initiative: Provides funding for a contractor-provided audit selection system that makes
27 data warehouse information available in a fashion conducive to audit selection, builds
28 new data elements into the audit selection process and creates a predictive audit selection
29 function.

30	OTHER SPECIAL REVENUE FUNDS	2013-14	2014-15
31	All Other	\$0	\$450,000
32		<u> </u>	<u> </u>

SENATE AMENDMENT

ROFS

OTHER SPECIAL REVENUE FUNDS TOTAL \$0 \$450,000

2 Revenue Services, Bureau of 0002

3 Initiative: Provides funding for one Revenue Agent position to assist in the audit of estate
4 and fiduciary tax returns and to review related issues associated with decedents and
5 beneficiaries.

6	GENERAL FUND	2013-14	2014-15
7	POSITIONS - LEGISLATIVE COUNT	0.000	1.000
8	Personal Services	\$0	\$77,637
9	All Other	\$0	\$7,269
10		<hr/>	<hr/>
11	GENERAL FUND TOTAL	\$0	\$84,906

12	ADMINISTRATIVE AND FINANCIAL		
13	SERVICES, DEPARTMENT OF		
14	DEPARTMENT TOTALS	2013-14	2014-15
15			
16	GENERAL FUND	\$0	\$284,906
17	OTHER SPECIAL REVENUE FUNDS	\$0	\$450,000
18		<hr/>	<hr/>
19	DEPARTMENT TOTAL - ALL FUNDS	\$0	\$734,906

21 Amend the bill by relettering or renumbering any nonconsecutive Part letter or
22 section number to read consecutively.

23 **SUMMARY**

24 The amendment provides funding to the Department of Administrative and Financial
25 Services, Bureau of Revenue Services to contract with the Kennebec County Sheriff's
26 office for a contractor-provided audit selection system and for one Revenue Agent
27 position to aid the bureau in tax collections.

28 **FISCAL NOTE REQUIRED**

29 (See attached)

30 SPONSORED BY: 

31 (Senator HILL)

32 COUNTY: York



126th MAINE LEGISLATURE

LD 1722

LR 2346(04)

An Act To Exempt from Sales and Use Tax Sales of Publications To Be Distributed without Charge and Printed Materials Included in Publications

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
Net Cost (Savings)				
General Fund	\$0	(\$3,112,594)	(\$3,531,072)	(\$3,521,625)
Appropriations/Allocations				
General Fund	\$0	\$284,906	\$293,928	\$303,375
Other Special Revenue Funds	\$0	\$450,000	\$0	\$0
Revenue				
General Fund	\$0	\$3,397,500	\$3,825,000	\$3,825,000
Other Special Revenue Funds	\$0	\$602,500	\$175,000	\$175,000

Fiscal Detail and Notes

The amendment adds a General Fund appropriation to the Department of Administrative and Financial Services of \$284,906 in fiscal year 2014-15 to contract with the Kennebec County Sheriff's Office for 2 Deputy Sheriff positions and to add one Revenue Agent position. These positions will be used to expand field activities to address debts other than sales tax debt handled by current deputies and to assist in the audit of estate and fiduciary tax returns and to review related issues associated with decedents and beneficiaries. It also includes a one-time Other Special Revenue Funds allocation to the Department of Administrative and Financial Services of \$450,000 in fiscal year 2014-15 for a contractor-provided audit selection system which makes data warehouse information available in a fashion conducive to audit selection, builds new data elements into the audit selection process and creates a predictive audit selection function. The net effect is a General Fund savings of \$3,112,594 in Fiscal year 2014-15 as compared to the committee amendment.