

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)

SMB
R. 13.

MINORITY

L.D. 120

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32

Date: 5/27/15

(Filing No. S-137)

TAXATION

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

STATE OF MAINE
SENATE
127TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 53, L.D. 120, Bill, "An Act To Provide a Tax Credit to Maine Residents for Turnpike Tolls"

Amend the bill by striking out the title and substituting the following:

'An Act To Provide a Tax Credit for Certain Turnpike Tolls'

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 36 MRSA §5219-NN is enacted to read:

§5219-NN. Turnpike tolls

A person is allowed a credit of up to \$100 for tolls paid for the use of the Maine Turnpike. The person claiming the credit must have receipts for cash tolls paid or a statement from the Maine Turnpike Authority showing the amount of tolls charged to the person under the E-Z Pass program. For the purposes of this section, "E-Z Pass program" means a program administered by the Maine Turnpike Authority that provides for electronic assessment of tolls for travel on the Maine Turnpike.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

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

Initiative: Provides one-time funding for computer programming changes.

GENERAL FUND	2015-16	2016-17
All Other	\$40,000	\$0
GENERAL FUND TOTAL	\$40,000	\$0

COMMITTEE AMENDMENT

R. of S.

COMMITTEE AMENDMENT "A" to S.P. 53, L.D. 120

1
2
3
4
5
6
7

SUMMARY

This amendment replaces the bill. It establishes a \$100 maximum tax credit for users of the Maine Turnpike and requires users claiming the credit to have receipts for cash tolls paid or a statement from the Maine Turnpike Authority showing the amount paid under the E-Z Pass program. It also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)



127th MAINE LEGISLATURE

LD 120

LR 703(03)

An Act To Provide a Tax Credit to Maine Residents for Turnpike Tolls

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-137)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$8,400,000	\$8,360,000	\$8,360,000	\$8,360,000
Appropriations/Allocations				
General Fund	\$40,000	\$0	\$0	\$0
Revenue				
General Fund	(\$8,360,000)	(\$8,360,000)	(\$8,360,000)	(\$8,360,000)
Other Special Revenue Funds	(\$440,000)	(\$440,000)	(\$440,000)	(\$440,000)

Fiscal Detail and Notes

This legislation creates an income tax credit for all users of the Maine Turnpike of up to \$100. General Fund and Local Government Fund revenues are expected to decrease beginning in fiscal year 2015-16 by \$8,360,000 and \$440,000, respectively. This analysis assumes all volume discount and business turnpike users with a Maine address would be eligible for the full credit and other users with a Maine address would be eligible for an average \$60 credit. It also assumes 25% of the people eligible for the credit will not take advantage of it for various reasons.

The bill includes a General Fund appropriation to the Department of Administrative and Financial Services of \$40,000 in fiscal year 2015-16 for computer programming and administrative costs to accommodate the tax credit on the income tax returns.

If the Maine Turnpike Authority experienced a significant increase in cash paying users requesting receipts, it may incur significant costs to add toll collectors and additional cash lanes.