

MAINE STATE LEGISLATURE

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Date: 5/19/17 Majority

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
128TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 675, L.D. 947, Bill, "An Act To Support Employees with Significant Commutes"

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

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

§5219-OO. Credit for long-distance commuters

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Commute" means travel by means of a motor vehicle owned, leased or rented by an individual between the individual's primary residence and the individual's primary place of employment. The distance traveled must be computed by using the most reasonable direct route of travel.

B. "Eligible mileage" means the total distance commuted by an individual during the taxable year for which the individual is not compensated by the individual's employer and for which the individual does not claim a deduction under the Code, Section 162.

C. "Primary place of employment" means the location of an individual's employer to which the individual travels on average at least 3 days per week.

D. "Primary residence" means the place of residence of an individual occupied by the individual as a home.

2. Credit allowed. An individual who has a round-trip commute of more than 70 miles is allowed a credit against the taxes imposed by this Part. The credit equals:

A. For individuals with eligible mileage of 10,000 miles or more, \$1,000; and

B. For individuals with eligible mileage over 5,500 miles but less than 10,000 miles, \$500.

COMMITTEE AMENDMENT



128th MAINE LEGISLATURE

LD 947

LR 1958(02)

An Act To Support Employees with Significant Commutes

Fiscal Note for Bill as Amended by Committee Amendment *A (H-238)*
 Committee: Taxation
 Fiscal Note Required: Yes

Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
Net Cost (Savings)				
General Fund	\$0	\$34,354,493	\$33,331,614	\$33,336,584
Appropriations/Allocations				
General Fund	\$0	\$54,493	\$81,614	\$86,584
Revenue				
General Fund	\$0	(\$34,300,000)	(\$33,250,000)	(\$33,250,000)
Other Special Revenue Funds	\$0	(\$700,000)	(\$1,750,000)	(\$1,750,000)

Fiscal Detail and Notes

This bill provides an income tax credit for round-trip mileage between the primary residence and primary place of employment. It would result in a loss of General Fund revenue of \$34,300,000 in fiscal year 2018-19. The bill includes a General Fund appropriation of \$54,493 to the Department of Administrative and Financial Services in fiscal year 2018-19 for one Tax Examiner position and related costs to administer the new credit.