

MAINE STATE LEGISLATURE

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Date: 3/13/19

(Filing No. S- 10)

TAXATION

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**STATE OF MAINE
SENATE
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 23, L.D. 70, Bill, "An Act To Support the Trades through a Tax Credit for Apprenticeship Programs"

Amend the bill by inserting after section 1 the following:

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.

| | | |
|---------------------------|----------------|----------------|
| GENERAL FUND | 2019-20 | 2020-21 |
| All Other | \$0 | \$33,000 |
| GENERAL FUND TOTAL | <hr/> | <hr/> |
| | \$0 | \$33,000 |

**ADMINISTRATIVE AND FINANCIAL
SERVICES, DEPARTMENT OF
DEPARTMENT TOTALS**

| | | |
|-------------------------------------|----------------|----------------|
| | 2019-20 | 2020-21 |
| GENERAL FUND | \$0 | \$33,000 |
| DEPARTMENT TOTAL - ALL FUNDS | <hr/> | <hr/> |
| | \$0 | \$33,000 |

LABOR, DEPARTMENT OF

Employment Services Activity 0852

Initiative: Provides funds for one Labor Program Specialist position and one Office Specialist I position and related All Other costs needed due to an increase in workload as

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT "A" to S.P. 23, L.D. 70 (S. 10)

1 a result of the tax credit for employers who employ an apprentice participating in an
 2 approved apprenticeship program.

| | | | |
|---|-------------------------------|------------------|------------------|
| 3 | GENERAL FUND | 2019-20 | 2020-21 |
| 4 | POSITIONS - LEGISLATIVE COUNT | 2.000 | 2.000 |
| 5 | Personal Services | \$120,330 | \$166,096 |
| 6 | All Other | \$20,260 | \$20,260 |
| 7 | | | |
| 8 | GENERAL FUND TOTAL | <u>\$140,590</u> | <u>\$186,356</u> |

| | | | |
|----|------------------------------|------------------|------------------|
| 9 | LABOR, DEPARTMENT OF | | |
| 10 | DEPARTMENT TOTALS | 2019-20 | 2020-21 |
| 11 | | | |
| 12 | GENERAL FUND | \$140,590 | \$186,356 |
| 13 | | | |
| 14 | DEPARTMENT TOTAL - ALL FUNDS | <u>\$140,590</u> | <u>\$186,356</u> |

| | | | |
|----|---------------------------|------------------|------------------|
| 15 | SECTION TOTALS | 2019-20 | 2020-21 |
| 16 | | | |
| 17 | GENERAL FUND | \$140,590 | \$219,356 |
| 18 | | | |
| 19 | SECTION TOTAL - ALL FUNDS | <u>\$140,590</u> | <u>\$219,356</u> |
| 20 | | | |

21 **SUMMARY**

22 This amendment adds appropriations for one-time funding for computer
 23 programming and for 2 positions in the Department of Labor to implement the tax credit
 24 for apprenticeship programs provided in the bill.

25 **FISCAL NOTE REQUIRED**

26 (See attached)

COMMITTEE AMENDMENT



129th MAINE LEGISLATURE

LD 70

LR 91(02)

An Act To Support the Trades through a Tax Credit for Apprenticeship Programs

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-10)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

| | FY 2019-20 | FY 2020-21 | Projections FY 2021-22 | Projections FY 2022-23 |
|-----------------------------------|------------|---------------|---------------------------|---------------------------|
| Net Cost (Savings) | | | | |
| General Fund | \$140,590 | \$1,406,856 | \$1,379,670 | \$1,385,686 |
| Appropriations/Allocations | | | | |
| General Fund | \$140,590 | \$219,356 | \$192,170 | \$198,186 |
| Revenue | | | | |
| General Fund | \$0 | (\$1,187,500) | (\$1,187,500) | (\$1,187,500) |
| Other Special Revenue Funds | \$0 | (\$62,500) | (\$62,500) | (\$62,500) |

Fiscal Detail and Notes

The bill provides for an income tax deduction for employers participating in approved apprenticeship programs and would result in a loss of General Fund revenue of \$1,187,500 and a loss of Other Special Revenue Funds revenue of \$62,500 in fiscal year 2020-21. The bill includes a one-time General Fund appropriation to the Department of Administrative and Financial Services of \$33,000 in fiscal year 2020-21 for computer programming costs.

This bill also includes General Fund appropriations of \$140,590 in fiscal year 2019-20 and \$186,356 in fiscal year 2020-21 to the Employment Services Activity program within the Department of Labor for one Labor Program Specialist position and one Office Specialist I position and related All Other costs needed due to an expected increase in workload as a result of the tax credit for employers who employ an apprentice participating in an approved apprenticeship program. This assumes an effective date of October 1, 2019.