

MAINE STATE LEGISLATURE

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SMU
R. of S.

L.D. 1424

Date: 5/22/19

(Filing No. H-332)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1037, L.D. 1424, Bill, "An Act To Create an Access to Justice Income Tax Credit"

Amend the bill in section 1 in paragraph HHH in the first line (page 1, line 3 in L.D.) by inserting after the following: "disclosure" the following: 'to the Supreme Judicial Court'

Amend the bill in section 2 in §5219-VV in subsection 5 in the first line (page 2, line 1 in L.D.) by striking out the following: "assessor" and inserting the following: 'court'

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

SUMMARY

This amendment changes the entity reporting information to the Legislature regarding the access to justice credit from the State Tax Assessor to the Supreme Judicial Court and clarifies that the authorized disclosure by the assessor of tax information related to the credit is to the Supreme Judicial Court for purposes of making the report to the Legislature.

FISCAL NOTE REQUIRED

(See attached)



129th MAINE LEGISLATURE

LD 1424

LR 1684(02)

An Act To Create an Access to Justice Income Tax Credit

Fiscal Note for Bill as Amended by Committee Amendment *A (H-332)*

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	\$0	\$23,750	\$47,500	\$66,500
Revenue				
General Fund	\$0	(\$23,750)	(\$47,500)	(\$66,500)
Other Special Revenue Funds	\$0	(\$1,250)	(\$2,500)	(\$3,500)

Fiscal Detail and Notes

The bill provides an income tax credit to eligible attorneys and would result in a reduction in General Fund revenue of \$23,750 and a reduction in Local Government Fund revenue of \$1,250 in fiscal year 2020-21.

Any additional costs to the Supreme Judicial Court, within the Judicial Department, to report to the Legislature can be absorbed within existing budgeted resources.