

# MAINE STATE LEGISLATURE

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Date: 6/11/19

Minority

L.D. 1698

(Filing No. H-533)

TAXATION

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

COMMITTEE AMENDMENT "B" to H.P. 1213, L.D. 1698, Bill, "An Act To Create Jobs and Slow Climate Change by Promoting the Production of Natural Resources Bioproducts"

Amend the bill by inserting after the enacting clause and before section 1 the following:

'Sec. 1. 36 MRSA §191, sub-§2, ¶HHH is enacted to read:

HHH. The disclosure of information to the Department of Economic and Community Development necessary for administration of the renewable chemicals tax credit pursuant to section 5219-VV.'

Amend the bill in section 2 in §5219-VV in subsection 1 in paragraph C by striking out all of subparagraph (4) (page 1, lines 25 to 32 in L.D.) and inserting the following:

'(4) Is not sold or used for production of any food, feed or fuel, except that "renewable chemical" may include:

(a) Cellulosic sugars used to produce aquaculture feed; and

(b) A food additive, supplement, vitamin, nutraceutical or pharmaceutical that does not provide caloric value and is not considered food or feed.'

Amend the bill in section 2 in §5219-VV in subsection 2 in the 3rd line (page 1, line 35 in L.D.) by striking out the following: "7¢" and inserting the following: '12¢'

Amend the bill in section 2 in §5219-VV by striking out all of subsection 3 (page 2, lines 1 to 20 in L.D.).

Amend the bill in section 2 in §5219-VV in subsection 4 in the first line (page 2, line 21 in L.D.) by striking out the following: "either subsection 2 or 3" and inserting the following: 'subsection 2'

Amend the bill in section 2 in §5219-VV by renumbering the subsections to read consecutively.

COMMITTEE AMENDMENT

ROFS

COMMITTEE AMENDMENT "B" to H.P. 1213, L.D. 1698

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

**SUMMARY**

This amendment includes a provision permitting the Department of Administrative and Financial Services, Maine Revenue Services to provide to the Department of Economic and Community Development information necessary for administration of the renewable chemicals tax credit and strikes language that would create an overlap of the renewable chemicals tax credit and the credit for the commercial production and use of biofuels. The amendment also removes provisions establishing different tiers of credit calculation if a taxpayer uses contractors that are 3rd-party certified by a northeast master logger program and has employees at least 50% of whom or 75% of whom are residents of the United States.

**FISCAL NOTE REQUIRED**  
(See Attached)

**COMMITTEE AMENDMENT**



# 129th MAINE LEGISLATURE

LD 1698

LR 1741(03)

## An Act To Create Jobs and Slow Climate Change by Promoting the Production of Natural Resources Bioproducts

Fiscal Note for Bill as Amended by Committee Amendment *B(H-553)*

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$19,000	\$33,250
<b>Revenue</b>				
General Fund	\$0	\$0	(\$19,000)	(\$33,250)
Other Special Revenue Funds	\$0	\$0	(\$1,000)	(\$1,750)

#### Fiscal Detail and Notes

The bill provides an income tax credit for the production of renewable chemicals by the conversion of renewable biomass from the forest, farms, the sea or solid waste and would result in a reduction in General Fund revenue of \$19,000 in fiscal year 2021-22. It would also result in a reduction in Local Government Fund revenue of \$1,000 in fiscal year 2021-22.

Additional costs to the Department of Economic and Community Development to implement the requirements of this legislation can be absorbed within existing budgeted resources.