## MAINE STATE LEGISLATURE

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1	L.D. 220					
2	Date: 3-10-21 (Filing No. H-21)					
3	Reproduced and distributed under the direction of the Clerk of the House.					
4	STATE OF MAINE					
5	HOUSE OF REPRESENTATIVES					
6	130TH LEGISLATURE					
7	FIRST REGULAR SESSION					
8 9 10 11	HOUSE AMENDMENT "D" to COMMITTEE AMENDMENT "A" to H.P. 155, L.D. 220, "An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2021"					
13	Amend the amendment by striking out all of Part G and inserting the following:					
14	'PART G					
15	This Part left blank intentionally.'					
16 17	Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.					
18	SUMMARY					
19 20 21 22 23	This amendment strikes Part G, which requires an addition modification for the additional charitable contribution deduction allowed to corporations pursuant to the federal CARES Act for taxable years beginning after January 1, 2019 and before January 1, 2020 and a subtraction modification for the carry-over and subtraction of this amount in future years.					
24	SPONSORED BY: COLD					
25	(Representative DILLINGHAM, K.)					
26	TOWN: Oxford					

FISCAL NOTE REQUIRED (See Attached)

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## 130th MAINE LEGISLATURE

LD 220

LR 1970(14)

An Act To Make Supplemental Appropriations and Allocations for the Expenditures of State Government and To Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Year Ending June 30, 2021

Fiscal Note for House Amendment 'D' to Committee Amendment "A"

Sponsor: Rep. Dillingham of Oxford

Fiscal Note Required: Yes

## **Fiscal Note**

Net Cost (Savings)	FY 2020-21	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25	
General Fund	\$144,375	\$0	\$0	\$0	\$0	
Revenue						
General Fund	(\$144,375)	\$0	\$0	\$0	\$0	
Other Special Revenue Funds	(\$5,625)	\$0	\$0	\$0	\$0	

## Fiscal Detail and Notes

This amendment conforms to the federal Internal Revenue Code in terms of charitable contributions and would result in a reduction in General Fund and Local Government Fund revenue of \$144,375 and \$5,625, respectively, in fiscal year 2020-21. A balanced budget is maintained.