

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
130TH LEGISLATURE  
FIRST REGULAR SESSION

HOUSE AMENDMENT "F" 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"

Amend the amendment by striking out all of Part X and inserting the following:

PART X

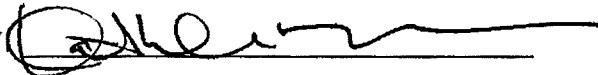
This Part left blank intentionally.

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

SUMMARY

This amendment strikes Part X, which requires an addition modification for calculating  
taxable income for Maine income tax purposes equal to any increase in deductions allowed  
for federal income tax purposes pursuant to the federal Consolidated Appropriations Act,  
2021 which provides for a temporary allowance of full deduction for business meals. The  
addition modification applies to taxable years beginning on or after January 1, 2021.

SPONSORED BY



(Representative DILLINGHAM, K.)

TOWN: Oxford



# 130th MAINE LEGISLATURE

LD 220

LR 1970(16)

**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 "F" to Committee Amendment "A"**

**Sponsor: Rep. Dillingham of Oxford**

**Fiscal Note Required: Yes**

## Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$2,755,000	\$2,061,500	\$427,500	\$0
<b>Revenue</b>				
General Fund	(\$2,755,000)	(\$2,061,500)	(\$427,500)	\$0
Other Special Revenue Funds	(\$145,000)	(\$108,500)	(\$22,500)	\$0

### Fiscal Detail and Notes

This amendment conforms to the federal Internal Revenue Code in terms of business meals and would result in a reduction in General Fund revenue of \$2,755,000 in fiscal year 2021-22 and \$2,061,500 in fiscal year 2022-23. It would also result in a reduction in Local Government Fund revenue of \$145,000 in fiscal year 2021-22 and \$108,500 in fiscal year 2022-23. A balanced budget is maintained.