

MAINE STATE LEGISLATURE

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R OFS

L.D. 220

Date: 3/1/21

(Filing No. S- 18)

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STATE OF MAINE
SENATE
130TH LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT "A" 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 Z and inserting the following:

PART Z

Sec. Z-1. 36 MRSA §5122, sub-§2, ¶WW is enacted to read:

WW. For tax years beginning on or after January 1, 2020 but not later than December
31, 2020, for a taxpayer with a federal adjusted gross income of less than \$150,000,
the total amount of unemployment compensation, up to \$10,200, received by the
taxpayer or, in the case of a joint return, received by each spouse, to the extent included
in federal adjusted gross income pursuant to the Code, Section 85.

Sec. Z-2. Appropriations and allocations. The following appropriations and
allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002

Initiative: Appropriates funds for the one-time printing and postage costs required for an
informational postcard campaign to recipients of unemployment compensation benefits.

GENERAL FUND	2020-21	2021-22	2022-23
All Other	\$65,830	\$0	\$0
GENERAL FUND TOTAL	\$65,830	\$0	\$0

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

ROFS

SUMMARY

This amendment strikes Part Z, which provides a tax exemption of up to \$10,200 in unemployment compensation. Instead, this amendment, consistent with the federal American Rescue Plan Act of 2021, H. R. 1319, currently pending in the United States Congress, exempts up to \$10,200 per recipient of unemployment compensation benefits received during 2020 from Maine individual income tax for taxpayers with a federal adjusted gross income of less than \$150,000. The amendment also provides funds to the Department of Administrative and Financial Services to educate and inform taxpayers about the income tax deduction for unemployment compensation.

SPONSORED BY: 

(Senator BREEN, C.)

COUNTY: Cumberland

FISCAL NOTE REQUIRED
(See Attached)



130th MAINE LEGISLATURE

LD 220

LR 1970(05)

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 Senate Amendment "A" to Committee Amendment "A"

(S-18)

Sponsor: Sen. Breen of Cumberland

Fiscal Note Required: Yes

Fiscal Note

	FY 2020-21	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)					
General Fund	\$65,830	\$0	\$0	\$0	\$0
Appropriations/Allocations					
General Fund	\$65,830	\$0	\$0	\$0	\$0

Fiscal Detail and Notes

Provides a one-time appropriation for a Maine Revenue Services' informational postcard campaign to recipients of unemployment compensation benefits. Amending Part Z for consistency with federal legislation providing a tax exemption of up to \$10,200 in unemployment compensation would have no net fiscal impact. A balanced budget is maintained.