

MAINE STATE LEGISLATURE

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TAXATION

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**STATE OF MAINE
SENATE
130TH LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to S.P. 102, L.D. 241, "An Act To Support the Trades through a Tax Credit for Apprenticeship Programs"

Amend the bill in section 1 in §5219-TT in subsection 2 in the first line (page 1, line 11 in L.D.) by striking out the following: "in 2022 or after" and inserting the following: 'on or after January 1, 2022'

Amend the bill in section 1 in §5219-TT by inserting after subsection 3 the following:
'4. Limitation on use of hours worked. In no case may the same hours worked by a participating apprentice be used by more than one employing unit to calculate the credit under this section.'

Amend the bill in section 1 in §5219-TT by renumbering the subsections to read consecutively.

Amend the bill by inserting after section 1 the following:
'Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

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

Initiative: Provides one-time funding for computer programming to add lines to the individual, fiduciary and corporate income tax returns.

GENERAL FUND	2021-22	2022-23
All Other	\$0	\$33,000
GENERAL FUND TOTAL	\$0	\$33,000

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

COMMITTEE AMENDMENT

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SUMMARY

This amendment provides that hours worked by a participating apprentice may not be used by more than one employing unit to calculate an apprenticeship credit and changes language relating to tax years to reflect standard usage. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)



130th MAINE LEGISLATURE

LD 241

LR 1198(02)

An Act To Support the Trades through a Tax Credit for Apprenticeship Programs

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-238)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$0	\$2,439,250	\$2,375,000	\$2,375,000
Appropriations/Allocations				
General Fund	\$0	\$33,000	\$0	\$0
Revenue				
General Fund	\$0	(\$2,406,250)	(\$2,375,000)	(\$2,375,000)
Other Special Revenue Funds	\$0	(\$93,750)	(\$125,000)	(\$125,000)

Fiscal Detail and Notes

This bill provides an income tax credit to employers who employ certain apprentices and will result in a reduction in General Fund revenue of \$2,406,250 in fiscal year 2022-23 and a reduction in Local Government Fund revenue of \$93,750 in fiscal year 2022-23. The bill includes a one-time General Fund appropriation of \$33,000 in fiscal year 2022-23 to the Department of Administrative and Financial Services for computer programming to add lines to the individual, fiduciary and corporate income tax returns.