

# MAINE STATE LEGISLATURE

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L.D. 731

Date: 6/4/21

(Filing No. S-187)

**TAXATION**

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

COMMITTEE AMENDMENT "A" to S.P. 283, L.D. 731, "An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons"

Amend the bill by striking out all of section 6.

Amend the bill by striking out all of section 7 and inserting the following:

**'Sec. 7. 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.

	2021-22	2022-23
<b>GENERAL FUND</b>		
All Other	\$33,000	\$0
<b>GENERAL FUND TOTAL</b>	<u>\$33,000</u>	<u>\$0</u>

**ADMINISTRATIVE AND FINANCIAL  
SERVICES, DEPARTMENT OF  
DEPARTMENT TOTALS**

	2021-22	2022-23
<b>GENERAL FUND</b>	\$33,000	\$0
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<u>\$33,000</u>	<u>\$0</u>

**COMMUNITY COLLEGE SYSTEM, BOARD OF TRUSTEES OF THE MAINE**

**Regional Fire Service Training Fund N349**

**COMMITTEE AMENDMENT**

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COMMITTEE AMENDMENT "A" to S.P. 283, L.D. 731 (S-187)

1 Initiative: Provides ongoing funding for the Maine Fire Service Institute to provide funds  
 2 for regional fire service training in the State awarded by the Maine Fire Protection Services  
 3 Commission.

4	<b>GENERAL FUND</b>		
5	All Other	<b>2021-22</b>	<b>2022-23</b>
6		\$200,000	\$200,000
7	<b>GENERAL FUND TOTAL</b>	<hr/>	<hr/>
8		\$200,000	\$200,000

9	<b>COMMUNITY COLLEGE SYSTEM, BOARD OF</b>		
10	<b>TRUSTEES OF THE MAINE</b>		
11	<b>DEPARTMENT TOTALS</b>		
12		<b>2021-22</b>	<b>2022-23</b>
13	<b>GENERAL FUND</b>		
14		\$200,000	\$200,000
15	<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<hr/>	<hr/>
16		\$200,000	\$200,000

17	<b>SECTION TOTALS</b>		
18		<b>2021-22</b>	<b>2022-23</b>
19	<b>GENERAL FUND</b>		
20		\$233,000	\$200,000
21	<b>SECTION TOTAL - ALL FUNDS</b>	<hr/>	<hr/>
22		\$233,000	\$200,000

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

25 **SUMMARY**

26 This amendment strikes the provision from the bill that allows a municipality to provide  
 27 benefits to volunteer firefighters and emergency medical services persons. The amendment  
 28 also reduces the appropriation to the Maine Fire Protection Services Commission for  
 29 regional fire service training from \$1,000,000 per year to \$200,000 per year and provides  
 30 a one-time appropriation for computer programming costs.

31 **FISCAL NOTE REQUIRED**  
 32 (See attached)



# 130th MAINE LEGISLATURE

LD 731

LR 342(02)

**An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons**

**Fiscal Note for Bill as Amended by Committee Amendment "A" (S-187)**

**Committee: Taxation**

**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	\$569,875	\$536,875	\$532,500	\$532,500
<b>Appropriations/Allocations</b>				
General Fund	\$233,000	\$200,000	\$200,000	\$200,000
<b>Revenue</b>				
General Fund	(\$336,875)	(\$336,875)	(\$332,500)	(\$332,500)
Other Special Revenue Funds	(\$13,125)	(\$13,125)	(\$17,500)	(\$17,500)

### Fiscal Detail and Notes

This bill includes ongoing General Fund appropriations of \$200,000 per year beginning in fiscal year 2021-22 to a newly created Regional Fire Service Training Fund within the Maine Community College System to provide grants to municipalities for regional fire service training.

The bill provides a tax credit for businesses that employ volunteer firefighters and emergency medical service persons. It reduces General Fund revenue by \$336,875 in fiscal years 2021-22 and 2022-23 and reduces Local Government Fund revenue by \$13,125 in fiscal years 2021-22 and 2022-23. The bill includes a one time General Fund appropriation of \$33,000 in fiscal year 2021-22 to the Department of Administrative and Financial Services for computer programming to add lines to tax returns.