

MAINE STATE LEGISLATURE

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Date: 4/24/22

(Filing No. S-604)

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STATE OF MAINE
SENATE
130TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "A" to 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 amendment by inserting after the title the following:

'Amend the bill by striking out all of section 5 and inserting the following:

'Sec. 5. 36 MRSA §5217-F is enacted to read:

§5217-F. Employer support for volunteer firefighters and volunteer municipal emergency medical services persons

For tax years beginning on or after January 1, 2022, an employer who employs an individual who is a volunteer firefighter, as defined in Title 30-A, section 3151, subsection 4, or a volunteer municipal emergency medical services person and who permits that employee to respond to fire calls or emergency medical services calls, as appropriate, during hours when the employee is scheduled to work without a reduction in pay is eligible for a credit against the tax imposed by this Part equal to the compensation that is paid to the employee at the employee's regular rate of pay during the time when the employee is away from work due to firefighting or emergency response responsibilities. For the purposes of this subsection, "volunteer municipal emergency medical services person" means an emergency medical services person as defined in Title 32, section 83, subsection 12 who responds to emergency medical services calls from a municipality and who receives no compensation from the municipality other than injury and death benefits.'

Amend the amendment 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.

GENERAL FUND

2021-22

2022-23

SENATE AMENDMENT

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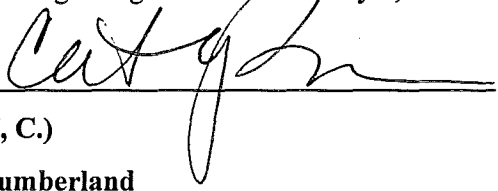
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All Other	\$0	\$33,000
GENERAL FUND TOTAL	<u>\$0</u>	<u>\$33,000</u>

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

SUMMARY

This amendment strikes out fiscal year 2021-22 funding and pushes forward to fiscal year 2022-23 one-time funding for computer programming and makes the employer tax credit apply to tax years beginning on or after January 1, 2022.

SPONSORED BY: 

(Senator BREEN, C.)

COUNTY: Cumberland

FISCAL NOTE REQUIRED
(See attached)



130th MAINE LEGISLATURE

LD 731

LR 342(04)

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 Senate Amendment "A" to Committee Amendment "A" (S-604)

Sponsor: Sen. Breen of Cumberland

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	(\$569,875)	\$33,000	\$0	\$0
Appropriations/Allocations				
General Fund	(\$233,000)	\$33,000	\$0	\$0
Revenue				
General Fund	\$336,875	\$0	\$0	\$0
Other Special Revenue Funds	\$13,125	\$0	\$0	\$0

Fiscal Detail and Notes

This amendment changes the effective date from January 1, 2021 to January 1, 2022. It removes General Fund appropriations of \$233,000 in fiscal year 2021-22 and adds a one-time General Fund appropriation of \$33,000 in fiscal year 2022-23 to the Department of Administrative and Financial Services. It also removes the General Fund and Other Special Revenue Funds revenue reductions from the bill in fiscal year 2021-22.