

MAINE STATE LEGISLATURE

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L.D. 887

Date: 6-14-21

(Filing No. H-603)

MINORITY
JUDICIARY

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

COMMITTEE AMENDMENT "A" to H.P. 643, L.D. 887, "An Act To Require Uniform Adherence to Internal Revenue Service Guidelines by Maine Nonprofit Organizations"

Amend the bill by striking out the title and substituting the following:

'Resolve, Directing the Secretary of State To Create Recommendations To Increase Adherence to Federal Internal Revenue Service and State Tax Guidance by Maine Nonprofit Organizations'

Amend the bill by striking out everything after the title and inserting the following:

'Sec. 1. Secretary of State to review and make recommendations regarding adherence to federal Internal Revenue Service and state tax guidance by Maine nonprofit organizations. Resolved: That the Secretary of State shall review the current levels of adherence to federal Internal Revenue Service and state tax guidance by Maine nonprofit organizations and develop recommendations for legislation or rules to increase adherence.

Sec. 2. Report. Resolved: That, by December 1, 2021, the Secretary of State shall report on its findings under section 1 to the Joint Standing Committee on Judiciary, including any recommendations for legislation. The committee may report out legislation based on these recommendations to the Second Regular Session of the 130th Legislature.

Sec. 3. Appropriations and allocations. Resolved: That the following appropriations and allocations are made.

SECRETARY OF STATE, DEPARTMENT OF

Bureau of Administrative Services and Corporations 0692

Initiative: Provides one-time funding to review the current level of adherence to federal Internal Revenue Service and state tax guidance by nonprofit organizations.

GENERAL FUND

All Other

2021-22	2022-23
\$212,890	\$0

COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT ^A to H.P. 643, L.D. 887

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GENERAL FUND TOTAL	<u>\$212,890</u>	<u>\$0</u>
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Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment replaces the bill, which is a concept draft, with a resolve directing the Secretary of State to review the current levels of adherence to federal Internal Revenue Service and state tax guidance by Maine nonprofit organizations and develop recommendations for legislation or rules to increase adherence. It directs the Secretary of State to report its findings to the Joint Standing Committee on Judiciary by December 1, 2021 and authorizes the committee to report out legislation based on these recommendations to the Second Regular Session of the 130th Legislature. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)



130th MAINE LEGISLATURE

LD 887

LR 868(02)

An Act To Require Uniform Adherence to Internal Revenue Service Guidelines by Maine Nonprofit Organizations

Fiscal Note for Bill as Amended by Committee Amendment

Committee: Judiciary

Fiscal Note Required: Yes

ACH-603

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$212,890	\$0	\$0	\$0
Appropriations/Allocations				
General Fund	\$212,890	\$0	\$0	\$0

Fiscal Detail and Notes

The bill includes a one-time General Fund appropriation of \$212,890 in fiscal year 2021-22 to the Department of Secretary of State to review the current level of adherence to IRS and state tax guidance by nonprofits.