## MAINE STATE LEGISLATURE

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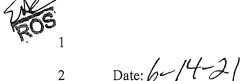
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28 29 L.D. 887

(Filing No. H-603)

JUDICL

4	Reproduced and distributed under the direction of the Clerk of the House.
5	STATE OF MAINE
6	HOUSE OF REPRESENTATIVES
7	130TH LEGISLATURE
8	FIRST SPECIAL SESSION
9 10 11	COMMITTEE AMENDMENT "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
- 30 Bureau of Administrative Services and Corporations 0692
- Initiative: Provides one-time funding to review the current level of adherence to federal
- 32 Internal Revenue Service and state tax guidance by nonprofit organizations.
- 33 GENERAL FUND

2021-22

2022-23

34 All Other

\$212,890

\$0

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GENERAL FUND TOTAL	\$212,890	\$0		
T.				
Amend the bill by relettering or renumbering any non-number to read consecutively.	consecutive Part letter or	section		
SUMMARY				
This amendment replaces the bill, which is a concept of	lraft, with a resolve direct	ing the		
Secretary of State to review the current levels of adherence to federal Internal Revenue				
Service and state tax guidance by Maine nonprof	it organizations and d	levelop		
recommendations for legislation or rules to increase adher	rence. It directs the Secre	etary of		
	Oth Legislature. The amer	ndment		
also adds an appropriations and allocations section.				
FISCAL NOTE REQUIRI	E <b>D</b>			
(See attached)	4			
	Amend the bill by relettering or renumbering any none number to read consecutively.  SUMMARY  This amendment replaces the bill, which is a concept of Secretary of State to review the current levels of adherer Service and state tax guidance by Maine nonprof recommendations for legislation or rules to increase adher State to report its findings to the Joint Standing Committe 2021 and authorizes the committee to report out recommendations to the Second Regular Session of the 130 also adds an appropriations and allocations section.  FISCAL NOTE REQUIRE	Amend the bill by relettering or renumbering any nonconsecutive Part letter or number to read consecutively.  SUMMARY  This amendment replaces the bill, which is a concept draft, with a resolve direct Secretary of State to review the current levels of adherence to federal Internal R Service and state tax guidance by Maine nonprofit organizations and or recommendations for legislation or rules to increase adherence. It directs the Secretate to report its findings to the Joint Standing Committee on Judiciary by Decer 2021 and authorizes the committee to report out legislation based on recommendations to the Second Regular Session of the 130th Legislature. The amendation adds an appropriations and allocations section.  FISCAL NOTE REQUIRED		

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## 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 ACH-63 Committee: Judiciary

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	\$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.