

MAINE STATE LEGISLATURE

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SAK
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L.D. 966

Date: 6-10-21

(Filing No. H-560)

MAJORITY
TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 712, L.D. 966, "Resolve, Establishing the Commission To Study Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small Businesses"

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

'Resolve, Establishing the Commission To Study Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small Businesses To Enable the Implementation of the State's 10-year Economic Development Strategy'

Amend the resolve by striking out the emergency preamble and inserting the following:

'Preamble. Whereas, this resolve establishes the Commission To Study Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small Businesses, the duties of which are to determine the effects of current tax policy on working families and small businesses and on the State's 10-year economic development strategy and propose changes to make those policies adequate to support the strategies and recommendations included in that plan, now, therefore, be it'

Amend the resolve in section 2 in the 2nd line (page 1, line 18 in L.D.) by striking out the following: "14" and inserting the following: '13'

Amend the resolve in section 2 in subsection 3 in the first line (page 1, line 24 in L.D.) by striking out the following: "Four" and inserting the following: 'Three'

Amend the resolve in section 2 in subsection 3 in paragraph B in the last line (page 1, line 27 in L.D.) by inserting after the following: "municipalities;" the following: 'and'

Amend the resolve in section 2 in subsection 3 by striking out all of paragraph C (page 1, lines 28 and 29 in L.D.).

Amend the resolve in section 2 in subsection 3 by relettering the paragraphs to read alphabetically.

COMMITTEE AMENDMENT

1 Amend the resolve in section 5 in the 4th line (page 2, line 12 in L.D.) by inserting
 2 after the following: "equitable," the following: 'is consistent with the State's 10-year
 3 economic development strategy.'

4 Amend the resolve in section 5 in the 7th line (page 2, line 15 in L.D.) by inserting
 5 after the following: "measures" the following: ', consistent with the State's 10-year
 6 economic development strategy.'

7 Amend the resolve in section 5 in the 11th line (page 2, line 19 in L.D.) by inserting
 8 after the following: "funded." the following: 'The commission shall examine whether the
 9 State's current revenue streams are adequate to support the strategies and recommendations
 10 identified in the State's 10-year economic development strategy and make suggestions for
 11 any changes that might better accomplish the State's goals.'

12 Amend the resolve by striking out all of section 8 and inserting the following:

13 '**Sec. 8. Report. Resolved:** That, no later than January 15, 2023, the commission
 14 shall submit a report to the joint standing committee of the Legislature having jurisdiction
 15 over taxation matters that includes its findings and recommendations, including suggested
 16 legislation, for presentation to the First Regular Session of the 131st Legislature. The
 17 committee may present legislation related to the report of the commission to the First
 18 Regular Session of the 131st Legislature.

19 **Sec. 9. Appropriations and allocations. Resolved:** That the following
 20 appropriations and allocations are made.

21 **LEGISLATURE**

22 **Legislature 0081**

23 Initiative: Appropriates one-time funds to the Legislature for the costs of securing outside
 24 part-time staffing or outside data analysis to support the work of the Commission To Study
 25 Fair, Equitable and Competitive Tax Policy for Maine's Working Families and Small
 26 Businesses.

| | | |
|------------------------------|-----------------|----------------|
| 27 GENERAL FUND | 2021-22 | 2022-23 |
| 28 All Other | \$20,000 | \$0 |
| 29 | | |
| 30 GENERAL FUND TOTAL | \$20,000 | \$0 |

31
 32 Amend the resolve by striking out all of the emergency clause.

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

35 **SUMMARY**

36 This amendment provides that the Commission To Study Fair, Equitable and
 37 Competitive Tax Policy for Maine's Working Families and Small Businesses must conduct
 38 its review taking into consideration the goals of the State's 10-year economic development
 39 strategy, removes from commission membership a representative of an organization that
 40 represents farming interests, changes the date for the completion of work from November

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COMMITTEE AMENDMENT "A" to H.P. 712, L.D. 966

1 4, 2021 to January 15, 2023 and includes an appropriation to allow the commission to
2 contract for part-time staff or data analysis.

3

FISCAL NOTE REQUIRED

4

(See attached)

COMMITTEE AMENDMENT



130th MAINE LEGISLATURE

LD 966

LR 1153(02)

**Resolve, Establishing the Commission To Study Fair, Equitable and Competitive Tax Policy for
Maine's Working Families and Small Businesses**

Fiscal Note for Bill as Amended by Committee Amendment *Am CH-560*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Legislative Cost/Study

| | FY 2021-22 | FY 2022-23 | Projections FY 2023-24 | Projections FY 2024-25 |
|-----------------------------------|------------|------------|---------------------------|---------------------------|
| Net Cost (Savings) | | | | |
| General Fund | \$20,000 | \$0 | \$0 | \$0 |
| Appropriations/Allocations | | | | |
| General Fund | \$20,000 | \$0 | \$0 | \$0 |

Legislative Cost/Study

The general operating expenses of this study are projected to be \$3,125 in fiscal year 2021-22 and \$3,125 in fiscal year 2022-23. The Legislature's budget for the 2022-2023 biennium includes \$10,000 in fiscal year 2021-22 and \$10,000 in fiscal year 2022-23 for the costs of legislative studies, as well as \$21,260 of balances carried over from prior years for this purpose. Whether these amounts are sufficient to fund all studies will depend on the number of studies authorized by the Legislative Council and the Legislature. The additional costs of providing staffing assistance to the study during the interim can be absorbed utilizing existing budgeted staff resources.

Fiscal Detail and Notes

Includes a one-time appropriation of \$20,000 in fiscal year 2021-22 to the Legislature for the costs of securing outside part-time staffing or outside data analyses to support the work of the commission. Any additional costs to the Governor's Office to serve on the commission and to the Department of Administrative and Financial Services to provide information to the commission can be absorbed within existing budgeted resources.