

MAINE STATE LEGISLATURE

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L.D. 1251

Date: 5/27/21 Minority

(Filing No. H-242)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 917, L.D. 1251, "An Act To Encourage Charitable Giving"

Amend the bill in section 1 in subsection 4 in the 3rd line (page 1, line 6 in L.D.) by striking out the following: "or for" and inserting the following: 'and for'

Amend the bill by inserting after section 1 the following:

'Sec. 2. 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 costs.

GENERAL FUND	2021-22	2022-23
All Other	\$11,000	\$0
GENERAL FUND TOTAL	\$11,000	\$0

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

SUMMARY

This amendment adds an appropriations and allocations section. The amendment also makes a technical correction.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



130th MAINE LEGISLATURE

LD 1251

LR 1373(02)

An Act To Encourage Charitable Giving

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-242)
Committee: Taxation
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	\$1,656,875	\$1,674,750	\$1,738,500	\$1,814,500
Appropriations/Allocations				
General Fund	\$11,000	\$0	\$0	\$0
Revenue				
General Fund	(\$1,645,875)	(\$1,674,750)	(\$1,738,500)	(\$1,814,500)
Other Special Revenue Funds	(\$64,125)	(\$65,250)	(\$91,500)	(\$95,500)

Fiscal Detail and Notes

The bill provides an itemized deduction for charitable contributions that exceeds the State's limit on itemized deductions and would result in a reduction in General Fund revenue of \$1,645,875 in fiscal year 2021-22 and \$1,674,750 in fiscal year 2022-23. The bill includes a one-time General Fund appropriation of \$11,000 in fiscal year 2021-22 to the Department of Administrative and Financial Services for computer programming costs.