

MAINE STATE LEGISLATURE

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130th MAINE LEGISLATURE

SECOND REGULAR SESSION-2022

Legislative Document

No. 2041

H.P. 1544

House of Representatives, May 9, 2022

An Act To Correct Errors in Recently Enacted Legislation

Reported by Representative HARNETT of Gardiner for the Revisor of Statutes pursuant to the Maine Revised Statutes, Title 1, section 94.

Reference to the Committee on Judiciary suggested and ordered printed pursuant to Joint Rule 218.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

1 **Be it enacted by the People of the State of Maine as follows:**

2 **PART A**

3 **Sec. A-1. 36 MRSA §5219-S, sub-§4**, as amended by PL 2021, c. 635, Pt. E, §7,
4 is further amended to read:

5 **4. Limitation.** The credit allowed by this section may not reduce the Maine income
6 tax to less than zero, except that for tax years beginning on or after January 1, 2016, the
7 credit allowed under subsections 1, 1-A, 3 and 3-A is refundable.

8 **Sec. A-2. PL 2021, c. 635, Pt. OO, §1, sub-§1, ¶A** is amended to read:

9 A. A high school graduate in the class of 2020, 2021 or 2022 who enrolls in a Maine
10 community college in the fall of 2022 or the fall of 2023;

11 **Sec. A-3. PL 2021, c. 635, Pt. OO, §1, sub-§1, ¶C** is amended to read:

12 C. A person who obtains the equivalent of a high school diploma in 2020, 2021 or 2022
13 who enrolls in a Maine community college in the fall of 2022 or the fall of 2023; or

14 **PART B**

15 **Sec. B-1. PL 2021, c. 679, §1-A** is enacted to read:

16 **Sec. 1-A. Transfer from Liquor Operation Revenue Fund.** Notwithstanding
17 the Maine Revised Statutes, Title 30-A, section 6054, subsection 4 or any other provision
18 of law to the contrary and in addition to any amount authorized by law to be transferred in
19 fiscal year 2022-23, the Maine Municipal Bond Bank shall transfer \$1,457,740 by June 30,
20 2023 from the Liquor Operation Revenue Fund, established in Title 30-A, section 6054,
21 subsection 1, to the unappropriated surplus of the General Fund.

22 **Sec. B-2. PL 2021, c. 731, §7** is enacted to read:

23 **Sec. 7. Appropriations and allocations.** The following appropriations and
24 allocations are made.

25 **COMMUNITY COLLEGE SYSTEM, BOARD OF TRUSTEES OF THE MAINE**

26 **Regional Fire Service Training Fund N349**

27 Initiative: Provides ongoing funding for the Maine Fire Service Institute to provide funds
28 for regional fire service training in the State awarded by the Maine Fire Protection Services
29 Commission.

| <u>GENERAL FUND</u> | <u>2021-22</u> | <u>2022-23</u> |
|---------------------------|----------------|------------------|
| <u>All Other</u> | \$0 | \$200,000 |
| <u>GENERAL FUND TOTAL</u> | <u>\$0</u> | <u>\$200,000</u> |

34 **Sec. B-3. PL 2021, c. 734, §1** is repealed and the following enacted in its place:

35 **Sec. 1. Transfer from Liquor Operation Revenue Fund.** Notwithstanding the
36 Maine Revised Statutes, Title 30-A, section 6054, subsection 4 or any other provision of
37 law to the contrary and in addition to any amount authorized by law to be transferred in
38 fiscal year 2021-22, the Maine Municipal Bond Bank shall transfer \$10,000,000 by June

1 30, 2022 from the Liquor Operation Revenue Fund, established in Title 30-A, section 6054,
2 subsection 1, to the unappropriated surplus of the General Fund.

3 **SUMMARY**

4 Current law allows the earned income tax credit to be refundable for resident taxpayers
5 and part-year resident taxpayers. The earned income tax credit was increased in the so-
6 called supplemental General Fund budget, Public Law 2021, chapter 635, but the cross-
7 reference to the provision of law regarding the refundability of the credit for residents was
8 inadvertently omitted. Part A, section 1 corrects a cross-reference to continue the
9 refundability of the earned income tax credit for resident taxpayers.

10 Part OO of the so-called supplemental General Fund budget, Public Law 2021, chapter
11 635, enacted a program to provide 2 years of enrollment for free at a Maine community
12 college. As enacted, the program allows a person who graduates from high school, or
13 obtains the equivalent of a high school diploma, in 2020, 2021 or 2022 to attend community
14 college for free if the person enrolls in a Maine community college in the fall of 2022 but
15 not if the person enrolls in a Maine community college in the fall of 2023. Part A, sections
16 2 and 3 correct that error by specifying that a graduate, or equivalent, in the class of 2020,
17 2021 or 2022 may also obtain free tuition by enrolling in a Maine community college in
18 the fall of 2023.

19 Part B, section 1 corrects L.D. 533, An Act To Expand the Statewide Voluntary Early
20 Childhood Consultation Program, which was amended off of the Special Appropriations
21 Table to provide funding from the General Fund to the early childhood consultation
22 program in the Department of Health and Human Services and offset that funding through
23 a transfer from the Liquor Operation Revenue Fund. The transfer from the Liquor
24 Operation Revenue Fund was inadvertently left off of the enacted bill. Section 4 corrects
25 that error by including the transfer language in Public Law 2021, chapter 679.

26 Part B, section 2 corrects L.D. 731, An Act To Establish a Program To Assist Regional
27 Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ
28 Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits
29 to Volunteer Firefighters and Emergency Medical Services Persons, which was amended
30 off of the Special Appropriations Table to move appropriations from fiscal year 2021-22
31 to fiscal year 2022-23, including \$200,000 in ongoing funding for the program established
32 in the legislation to provide grants to municipalities for the purpose of funding regional fire
33 service training of municipal firefighters and public safety employees and \$33,000 in one-
34 time funding for computer programming changes necessary to accommodate the tax credit
35 for employers of volunteer firefighters and volunteer municipal emergency services
36 persons. The bill, as enacted, left off the \$200,000 appropriation for fiscal year 2022-23.
37 Part B, section 2 amends Public Law 2021, chapter 731 to add the \$200,000 appropriation.

38 Part B, section 3 corrects L.D. 910, An Act To Amend the General Assistance Laws
39 Governing Reimbursement, which was amended off of the Special Appropriations Table
40 to provide funding of \$10,000,000 in fiscal year 2021-22 to the Department of Health and
41 Human Services, General Assistance, Other Special Revenue Funds account from the
42 General Fund and to offset those amounts through a transfer from the Liquor Operation
43 Revenue Fund. The amounts specified in the section of the enacted bill transferring funds
44 from the Liquor Operation Revenue Fund were incorrectly stated. Part B, section 3 amends

1 Public Law 2021, chapter 734 to specify the correct amounts to be transferred in each fiscal
2 year.

3
4

FISCAL NOTE REQUIRED
(See attached)



130th MAINE LEGISLATURE

LD 2041

LR 2726(01)

An Act To Correct Errors in Recently Enacted Legislation

Fiscal Note for Original Bill

Committee: Not Referred

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 | \$20,000,000 | \$54,742,260 | \$200,000 | \$200,000 |
| Appropriations/Allocations | | | | |
| General Fund | \$0 | \$200,000 | \$200,000 | \$200,000 |
| Transfers | | | | |
| General Fund | (\$20,000,000) | (\$54,542,260) | \$0 | \$0 |
| Other Special Revenue Funds | \$20,000,000 | \$56,000,000 | \$0 | \$0 |

Fiscal Detail and Notes

In accordance with the intent of LD 731 as amended off the Special Appropriations Table, this bill includes ongoing General Fund appropriations of \$200,000 per year beginning in fiscal year 2022-23 to a newly created Regional Fire Service Training Fund within the Maine Community College System to provide grants to municipalities for regional fire service training.

In accordance with the intent of LD 533 as amended off the Special Appropriations Table, the bill includes a transfer of \$1,457,740 in fiscal year 2022-23 from the Liquor Operation Revenue Fund within the Maine Municipal Bond Bank to the unappropriated surplus of the General Fund to offset the cost to the General Fund.

In accordance with the intent of LD 910 as amended off the Special Appropriations Table, the bill also reduces the transfer from the Liquor Operation Revenue Fund within the Maine Municipal Bond Bank to the unappropriated surplus of the General Fund from \$30,000,000 to \$10,000,000 by June 30, 2022, and from \$56,000,000 to \$0 by June 30, 2023.