

MAINE STATE LEGISLATURE

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L.D. 3

Date: 1/4/23

(Filing No. S- 2)

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STATE OF MAINE
SENATE
131ST LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT “B” to H.P. 5, L.D. 3, “An Act to Establish the Winter Energy Relief Payment Program to Aid Residents with High Heating Costs and to Finalize the COVID Pandemic Relief Payment Program”

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

'An Act to Establish the Winter Energy Relief Fuel Voucher Program to Aid Residents with High Heating Costs and to Finalize the COVID Pandemic Relief Payment Program'

Amend the bill by striking out all of Part B and inserting the following:

'PART B

Sec. B-1. Winter Energy Relief Fuel Voucher Program Fund Other Special Revenue Funds account established. The State Controller shall establish within the Department of Administrative and Financial Services the nonlapsing Winter Energy Relief Fuel Voucher Program Fund Other Special Revenue Funds account, which is funded through a transfer from the available balance of the unappropriated surplus of the General Fund pursuant to section 2.

Sec. B-2. Transfer from General Fund unappropriated surplus; Winter Energy Relief Fuel Voucher Program Fund. Notwithstanding any provision of law to the contrary, on or before December 31, 2022, the State Controller shall transfer \$398,000,000 from the unappropriated surplus of the General Fund to the Department of Administrative and Financial Services, Winter Energy Relief Fuel Voucher Program Fund Other Special Revenue Funds account for the purpose of providing payments to help eligible households of the State pay for high winter energy costs and recover from the economic effects of the pandemic related to coronavirus disease 2019, referred to in this Part as "the COVID-19 pandemic." At the close of fiscal year 2023-24, amounts remaining in the Winter Energy Relief Fuel Voucher Program Fund Other Special Revenue Funds account must be transferred to the unappropriated surplus of the General Fund.

Sec. B-3. Winter Energy Relief Fuel Voucher Program established. Because the State has determined that residents of the State face high winter energy costs and the effects of the ongoing COVID-19 pandemic and this warrants assistance from the State, the Winter Energy Relief Fuel Voucher Program is established within the Department of

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1 Administrative and Financial Services to promote the general welfare by providing a fuel
2 voucher to eligible Maine households to offset some of the expenses that have been
3 incurred, and will be incurred in the winter months of 2022-2023, by those households as
4 a result of high winter energy costs and the COVID-19 pandemic, including, without
5 limitation, personal, family and living expenses.

6 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
7 following terms have the following meanings.

- 8 A. "Assessor" means the State Tax Assessor.
- 9 B. "Eligible household" means a household in which resides an individual and that
10 individual's spouse and members of the household for whom the individual is entitled
11 to claim an exemption as dependents, if any, for the tax year.
- 12 C. "Fuel voucher" means a fuel voucher in the amount of \$450.
- 13 D. "Fund" means the Winter Energy Relief Fuel Voucher Program Fund Other Special
14 Revenue Funds account established by the State Controller pursuant to section 1.
- 15 E. "Individual" means an individual who filed, by October 31, 2022, a Maine income
16 tax return as a full-year resident of the State for the tax year and who may not be
17 claimed as a dependent on another taxpayer's return for the tax year.
- 18 F. "Tax year" means a tax year beginning on or after January 1, 2021 but not later than
19 December 31, 2021.

20 Any other terms used in this section have the same meanings as when used in a comparable
21 context in the Maine Revised Statutes, Title 36, Part 8 relating to Maine income taxes,
22 unless different meanings are clearly required.

23 **2. Winter energy relief fuel voucher payment.** The assessor shall provide fuel
24 vouchers in accordance with this subsection.

- 25 A. The assessor shall identify each eligible household.
- 26 B. Beginning as soon as administratively feasible but not later than March 15, 2023,
27 the assessor shall provide a fuel voucher to each eligible household. Funds for the fuel
28 vouchers must come from the fund and, notwithstanding any law to the contrary, are
29 not subject to setoff to debts owed to agencies of the State.
- 30 C. An individual in an eligible household who has not received a fuel voucher under
31 paragraph B may provide documentation to the assessor by June 30, 2023 showing that
32 the household is an eligible household. The assessor shall review the documentation,
33 determine if the household is an eligible household and notify the individual of any
34 adverse determination. This determination is final agency action not reviewable
35 pursuant to the Maine Revised Statutes, Title 36, section 151.
- 36 D. By September 30, 2023, the assessor shall provide a fuel voucher to each household
37 determined eligible pursuant to paragraph C. Funds for the fuel vouchers must come
38 from the fund and, notwithstanding any law to the contrary, are not subject to setoff to
39 debts owed to agencies of the State.

40 **Sec. B-4. State income tax subtraction modification.** For tax years beginning
41 on or after January 1, 2023 but not later than December 31, 2023, in determining the taxable
42 income of an individual, within the meaning of the Maine Revised Statutes, Title 36,
43 section 5122, federal adjusted gross income must be reduced by an amount equal to the

SENATE AMENDMENT

1 fuel voucher received by the taxpayer pursuant to this Part, to the extent the voucher is
2 included in federal adjusted gross income for the taxable year.

3 **Sec. B-5. Designation as unclaimed property.** For purposes of the Winter
4 Energy Relief Fuel Voucher Program, fuel vouchers that remain undeposited on March 31,
5 2024 are to be treated as unclaimed property, not subject to the notice and receipt provisions
6 established in the Maine Revised Statutes, Title 33, section 2101 and the one-year
7 dormancy period specified in Title 33, section 2061, as applied to such vouchers. The
8 Treasurer of State shall use unclaimed property systems and networks to find the proper
9 recipients of such vouchers as quickly as possible.

10 **Sec. B-6. Transfer between Winter Energy Relief Fuel Voucher Program**
11 **Fund Other Special Revenue Funds account and COVID Pandemic Relief**
12 **Payment Program Fund Other Special Revenue Funds account.** Notwithstanding
13 any provision of law to the contrary, on or before June 30, 2024, the State Controller may
14 transfer the available balance within the Department of Administrative and Financial
15 Services, COVID Pandemic Relief Payment Program Fund Other Special Revenue Funds
16 account to the Department of Administrative and Financial Services, Winter Energy Relief
17 Fuel Voucher Program Fund Other Special Revenue Funds account. Amounts transferred
18 may be expended based on allotment established by financial order recommended by the
19 State Budget Officer and approved by the Governor.

20 **Sec. B-7. Appropriations and allocations.** The following appropriations and
21 allocations are made.

22 **ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**
23 **Winter Energy Relief Fuel Voucher Program N962**

24 Initiative: Provides one-time allocation to the new Winter Energy Relief Fuel Voucher
25 Program to provide a \$450 fuel voucher to each eligible household and to cover the costs
26 of administration, programming, mailing, public outreach and taxpayer assistance.

27	OTHER SPECIAL REVENUE	2022-23	2023-24	2024-25
28	FUNDS			
29	All Other	\$398,000,000	\$500	\$0
30				
31	OTHER SPECIAL REVENUE FUNDS	\$398,000,000	\$500	\$0
32	TOTAL			

33
34 Amend the bill in Part C by striking out all of section 4 and inserting the following:

35 **'Sec. C-4. Transfer between COVID Pandemic Relief Payment Program**
36 **Fund Other Special Revenue Funds account and Winter Energy Relief Fuel**
37 **Voucher Program Fund Other Special Revenue Funds account.**
38 Notwithstanding any provision of law to the contrary, on or before June 30, 2024, the State
39 Controller may transfer the available balance within the Department of Administrative and
40 Financial Services, Winter Energy Relief Fuel Voucher Program Fund Other Special
41 Revenue Funds account to the Department of Administrative and Financial Services,
42 COVID Pandemic Relief Payment Program Fund Other Special Revenue Funds account.

R O F S

SENATE AMENDMENT "B" to H.P. 5, L.D. 3 (S-2)

1 Amounts transferred may be expended based on allotment established by financial order
2 recommended by the State Budget Officer and approved by the Governor.'

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

5 **SUMMARY**

6 This amendment changes the Winter Energy Relief Payment Program established in
7 Part B in the following ways.

8 1. It changes the name of the program and fund to the Winter Energy Relief Fuel
9 Voucher Program and Winter Energy Relief Fuel Voucher Program Fund, respectively.

10 2. It provides for one payment per eligible household, which is a household in which
11 a resident of that household has filed a Maine income tax return as a full-year resident and
12 includes the spouse of that individual and any persons who may be claimed as dependents
13 by that individual.

14 3. It removes the income limitation.

15 4. It requires the State Tax Assessor to provide \$450 fuel vouchers to eligible
16 households.

17 **SPONSORED BY:**

Marianne Moore

18 (Senator MOORE, M.)

19 **COUNTY: Washington**

FISCAL NOTE REQUIRED
(See attached)

SENATE AMENDMENT



131st MAINE LEGISLATURE

LD 3

LR 601(05)

An Act to Establish the Winter Energy Relief Payment Program to Aid Residents with High Heating Costs and to Finalize the COVID Pandemic Relief Payment Program

Fiscal Note for Senate Amendment 'B' to Original Bill (S-2)

Sponsor: Sen. Moore of Washington

Fiscal Note Required: Yes

Fiscal Note

	FY 2022-23	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)					
General Fund	\$0	\$0	\$0	\$0	\$0
Appropriations/Allocations					
Other Special Revenue Funds	\$0	\$0	\$0	\$0	\$0
Transfers					
General Fund	\$0	\$0	\$0	\$0	\$0
Other Special Revenue Funds	\$0	\$0	\$0	\$0	\$0

Fiscal Detail and Notes

This amendment changes the distribution of heating assistance from checks to fuel vouchers and changes the name of the program to the Winter Energy Relief Fuel Voucher Program. The vouchers will be for eligible households instead of individuals. The amount of allocation and the transfer from the General Fund remain at \$398,000,000. The cost of the vouchers is anticipated to be approximately \$315,000,000. The costs to design and implement a voucher system, including internal controls and verification, are expected to be significant and implementation by Maine Revenue Services in a short period of time may be difficult. As in the original bill, any balance remaining at the end of fiscal year 2023-24 will be transferred to the unappropriated surplus of the General Fund.