

# MAINE STATE LEGISLATURE

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MINORITY

TAXATION

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STATE OF MAINE

SENATE

131ST LEGISLATURE

SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 217, L.D. 499, "An Act to Change  
Maine's Tax Laws"

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

**'An Act to Create a Pretax Commuter Benefit'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 26 MRSA §600-C is enacted to read:**

**§600-C. Pretax commuter benefit**

Notwithstanding any provision of law to the contrary, beginning July 1, 2025, an employer of more than 20 employees in the State shall, in accordance with rules adopted by the Department of Labor in consultation with the State Tax Assessor, offer to those employees a pretax commuter benefit. For purposes of this section, "pretax commuter benefit" means earnings of an employee up to \$300 per month, set aside by the employer at the request of the employee, to be used for transportation expenses related to the employee's job, including, but not limited to, commuting to and from work. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.'

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

**SUMMARY**

This amendment replaces the bill, which is a concept draft, and changes the title. The amendment provides that, beginning July 1, 2025, an employer of more than 20 employees in the State must, in accordance with rules adopted by the Department of Labor in

**COMMITTEE AMENDMENT**

ROS

COMMITTEE AMENDMENT "A" to S.P. 217, L.D. 499 (S-591)

1 consultation with the State Tax Assessor, offer to those employees a pretax commuter  
2 benefit in an amount not to exceed \$300 per month.

3 **FISCAL NOTE REQUIRED**

4 (See attached)



# 131st MAINE LEGISLATURE

LD 499

LR 1756(02)

## An Act to Change Maine's Tax Laws

Fiscal Note for Bill as Amended by Committee Amendment "A"(S-591)

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$173,892	\$180,563
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$0	\$173,892	\$180,563

#### Fiscal Detail and Notes

The Department of Labor has indicated that the Regulation and Enforcement program will require General Fund appropriations of \$173,892 in fiscal year 2025-26 and \$180,563 in fiscal year 2026-27 for 2 Labor and Safety Inspector positions and related All Other costs to support the anticipated increase in workload to ensure compliance with the commuter benefit. This fiscal note assumes that the positions begin on July 1, 2025.

Requiring employers of more than 20 employees to provide a pretax commuter benefit is expected to decrease individual income tax revenue to the General Fund by a minor amount.