

MAINE STATE LEGISLATURE

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Date: 6/12/23 *Minority*

L D 854
(Filing No H- 475)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to HP 544, L D 854, "An Act to Fund the Protection and Restoration of Riparian and Estuarine Ecosystems and to Impose an Excise Tax on Certain Bottled Water Operators"

Amend the bill in section 2 in c 368 in §2732 in subsection 1 in the 2nd line (page 1, line 14 in L D) by striking out the following "November 1, 2023" and inserting the following 'January 1, 2024'

Amend the bill in section 2 in c 368 in §2732 in subsection 2 in the first line (page 1, line 18 in L D) by striking out the following "5¢" and inserting the following '0.5¢'

Amend the bill by inserting after section 3 the following

'Sec. 4. 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 administrative costs associated with establishing an excise tax on bottled water

GENERAL FUND	2023-24	2024-25
All Other	\$131,900	\$0
GENERAL FUND TOTAL	<hr/>	<hr/>
	\$131,900	\$0

**ADMINISTRATIVE AND FINANCIAL
SERVICES, DEPARTMENT OF
DEPARTMENT TOTALS**

GENERAL FUND	2023-24	2024-25
	\$131,900	\$0
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COMMITTEE AMENDMENT

1	DEPARTMENT TOTAL - ALL FUNDS	\$131,900	\$0
2	AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF		
3	DACF Administration 0401		
4	Initiative Provides funding for technology management costs associated with one Senior		
5	Planner position		
6	GENERAL FUND	2023-24	2024-25
7	All Other	\$3,292	\$3,292
8			
9	GENERAL FUND TOTAL	<u>\$3,292</u>	<u>\$3,292</u>
10			
11	OTHER SPECIAL REVENUE FUNDS	2023-24	2024-25
12	All Other	\$585	\$586
13			
14	OTHER SPECIAL REVENUE FUNDS TOTAL	<u>\$585</u>	<u>\$586</u>
15	Land for Maine's Future Z162		
16	Initiative Provides funding for one Senior Planner position and associated All Other costs		
17	GENERAL FUND	2023-24	2024-25
18	POSITIONS - LEGISLATIVE COUNT	1 000	1 000
19	Personal Services	\$72,326	\$101,740
20	All Other	\$3,500	\$3,500
21			
22	GENERAL FUND TOTAL	<u>\$75,826</u>	<u>\$105,240</u>
23	Land for Maine's Future Z162		
24	Initiative Provides allocations for expenditures related to acquiring, restoring or protecting		
25	riparian or estuarine lands in the State that are essential to protecting aquifers, surface		
26	waters or intertidal water		
27	OTHER SPECIAL REVENUE FUNDS	2023-24	2024-25
28	All Other	\$2,146,000	\$5,219,000
29			
30	OTHER SPECIAL REVENUE FUNDS TOTAL	<u>\$2,146,000</u>	<u>\$5,219,000</u>
31			
32	AGRICULTURE, CONSERVATION AND		
33	FORESTRY, DEPARTMENT OF		
34	DEPARTMENT TOTALS	2023-24	2024-25
35			
36	GENERAL FUND	\$79,118	\$108,532
37	OTHER SPECIAL REVENUE FUNDS	\$2,146,585	\$5,219,586
38			
39	DEPARTMENT TOTAL - ALL FUNDS	<u>\$2,225,703</u>	<u>\$5,328,118</u>
40			
41	SECTION TOTALS	2023-24	2024-25

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COMMITTEE AMENDMENT "A" to H P 544, L D 854

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GENERAL FUND	\$211,018	\$108,532
OTHER SPECIAL REVENUE FUNDS	\$2,146,585	\$5,219,586
SECTION TOTAL - ALL FUNDS	\$2,357,603	\$5,328,118

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

SUMMARY

This amendment changes the rate of the water extraction excise tax from 5¢ per gallon to 0 5¢ per gallon and changes the date of implementation of the tax from November 1, 2023 to January 1, 2024. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



131st MAINE LEGISLATURE

LD 854

LR 2197(02)

An Act to Fund the Protection and Restoration of Riparian and Estuarine Ecosystems and to Impose an Excise Tax on Certain Bottled Water Operators

Fiscal Note for Bill as Amended by Committee Amendment

Committee: Taxation

Fiscal Note Required: Yes

A (M-475)

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$211,018	\$108,532	\$113,619	\$118,960
Appropriations/Allocations				
General Fund	\$211,018	\$108,532	\$113,619	\$118,960
Other Special Revenue Funds	\$2,146,585	\$5,219,586	\$5,307,587	\$5,408,588
Revenue				
Other Special Revenue Funds	\$2,146,000	\$5,219,000	\$5,307,000	\$5,408,000

Fiscal Detail and Notes

This bill establishes an excise tax of 5¢ per gallon on the extraction of groundwater or surface water for commercial bottling for sale. The excise tax will increase Other Special Revenue Funds revenue dedicated to the Land For Maine's Future Fund within the Department of Agriculture, Conservation, and Forestry (ACF) by \$2,146,000 in fiscal year 2023-24 and \$5,219,000 in fiscal year 2024-25. The bill includes allocations of \$2,146,000 in fiscal year 2023-24 and \$5,219,000 in fiscal year 2024-25 to allow for the expenditure of the revenue.

The bill includes ongoing General Fund appropriations to ACF of \$79,118 beginning in fiscal year 2023-24 for one Senior Planner position and associated All Other costs and includes ongoing allocations of \$585 to ACF beginning in fiscal year 2023-24 for technology management costs related to the position.

The bill also includes a one-time General Fund appropriation of \$131,900 in fiscal year 2023-24 to the Department of Administrative and Financial Services, Bureau of Revenue Services for computer programming and other administrative costs associated with establishing the excise tax.