

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33

Date 6/16/23 Report 'A' LD 1573
(Filing No H-584)

TAXATION

Reproduced and distributed under the direction of the Clerk of the House.

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

COMMITTEE AMENDMENT "A" to H P 1018, L D 1573, "An Act to Provide Financial Relief for Certain Volunteers Under the Corporation for National and Community Service, the Maine Service Fellows and the Maine Climate Corps"

Amend the bill by striking out the title and substituting the following
'An Act to Provide Financial Relief for Certain Volunteers Receiving Certain Education Benefits in Recognition of Their Volunteer Service'

Amend the bill by striking out all of section 1

Amend the bill in section 2 in paragraph AAA in the first line (page 1, line 13 in L D) by inserting after the following "2024," the following 'to the extent included in federal adjusted gross income.'

Amend the bill in section 2 in paragraph AAA in subparagraph (1) in the 2nd line (page 1, line 15 in L D) by striking out the following "or" and inserting the following 'for'

Amend the bill in section 2 in paragraph AAA in subparagraph (2) in the last line (page 1, line 18 in L D) by inserting after the following "under" the following 'Title 5.'

Amend the bill by inserting after section 2 the following

'Sec. 3. 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 and other administrative costs to implement the income tax subtraction modification for certain volunteer service

GENERAL FUND	2023-24	2024-25
All Other	\$0	\$11,000
GENERAL FUND TOTAL	\$0	\$11,000

COMMITTEE AMENDMENT

1
2
3
4
5
6
7
8
9

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

SUMMARY

This amendment removes the provision in the bill that requires the State to include a check box related to certain community service on applications for employment and makes technical corrections to the proposed income tax subtraction modification

FISCAL NOTE REQUIRED

(See attached)



131st MAINE LEGISLATURE

LD 1573

LR 27(02)

An Act to Provide Financial Relief for Certain Volunteers Under the Corporation for National and Community Service, the Maine Service Fellows and the Maine Climate Corps

Fiscal Note for Bill as Amended by Committee Amendment

Committee: Taxation

Fiscal Note Required: Yes

A (H-584)

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$0	\$68,000	\$59,850	\$62,700
Appropriations/Allocations				
General Fund	\$0	\$11,000	\$0	\$0
Revenue				
General Fund	\$0	(\$57,000)	(\$59,850)	(\$62,700)
Other Special Revenue Funds	\$0	(\$3,000)	(\$3,150)	(\$3,300)

Fiscal Detail and Notes

This bill subtracts from federal adjusted gross income for state income tax purposes an amount equal to a national service educational award received from the National Service Trust or an approved national service position or an educational loan payment earned through service with the Maine Service Fellows Program for tax years beginning on or after January 1, 2024. It will reduce General Fund revenue by \$57,000 in fiscal year 2024-25. It will also reduce Local Government Fund revenue by \$3,000 in fiscal year 2024-25.

The bill includes a one-time General Fund appropriation to the Department of Administrative Services, Bureau of Revenue Services for computer programming costs to add a new line to the individual income tax form and complete updates and testing to implement the income subtraction modification.