

MAINE STATE LEGISLATURE

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Date 7/24/23

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STATE OF MAINE
SENATE
131ST LEGISLATURE
FIRST SPECIAL SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S P 727,
L D 1802, "An Act to Add Certain Volunteer Firefighters to the Definition of "Volunteer
Firefighter"

Amend the amendment by striking out all of section 3 and inserting the following

Sec. 3. 36 MRSA §5217-F, as enacted by PL 2021, c 731, §5, is amended to read
**§5217-F. Employer support for volunteer firefighters and, volunteer municipal
emergency medical services persons and volunteer municipal firefighters**

For tax years beginning on or after January 1, 2022, an employer who employs an individual who is a volunteer firefighter, ~~as defined in Title 30-A, section 3151, subsection 4,~~ or a volunteer municipal emergency medical services person or, for tax years beginning on or after January 1, 2025, a volunteer municipal firefighter and who permits that employee to respond to fire calls or emergency medical services calls, as appropriate, during hours when the employee is scheduled to work without a reduction in pay is eligible for a credit against the tax imposed by this Part equal to the compensation that is paid to the employee at the employee's regular rate of pay during the time when the employee is away from work due to firefighting or emergency response responsibilities. For the purposes of this subsection, "volunteer firefighter" has the same meaning as in Title 30-A, section 3151, subsection 4, "volunteer municipal emergency medical services person" means an emergency medical services person as defined in Title 32, section 83, subsection 12 who responds to emergency medical services calls from a municipality and who receives no compensation from the municipality other than injury and death benefits, and "volunteer municipal firefighter" has the same meaning as in Title 30-A, section 3151, subsection 5'

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

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SUMMARY

This amendment delays until tax years beginning on or after January 1, 2025 the tax credit for employees of volunteer municipal firefighters

SPONSORED BY. Rotundo TR

(Senator ROTUNDO, M)

COUNTY Androscoggin

FISCAL NOTE REQUIRED
(See attached)



131st MAINE LEGISLATURE

LD 1802

LR 1047(04)

An Act to Include Certain Volunteer Firefighters in the Tax Credit for Employers of Individuals Who Are Volunteer Firefighters or Volunteer Municipal Emergency Medical Services Persons

Fiscal Note for Senate Amendment "A" to Committee Amendment "A"

Sponsor: Sen. Rotundo of Androscoggin

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	(\$9,500)	(\$28,500)	\$0	\$0
Revenue				
General Fund	\$9,500	\$28,500	\$0	\$0
Other Special Revenue Funds	\$500	\$1,500	\$0	\$0

Fiscal Detail and Notes

This amendment delays the effective date of the tax credit in the bill to tax years on or after January 1, 2025. The revenue loss is eliminated in fiscal year 2023-24 and reduced to \$9,500 in General Fund revenue and \$500 in Local Government Fund revenue in fiscal year 2024-25.