

MAINE STATE LEGISLATURE

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SJK
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L.D. 1900

Date: 3/19/24

(Filing No. S-581)

MINORITY

TAXATION

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STATE OF MAINE

SENATE

131ST LEGISLATURE

SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 772, L.D. 1900, "An Act to Establish a Tax Credit for Employers Who Employ Persons Recovering from Substance Use Disorder"

Amend the bill by striking out all of sections 1 to 4 and inserting the following:

'Sec. 1. 5 MRSA §20005, sub-§22, as amended by PL 2023, c. 412, Pt. WWW, §2, is further amended to read:

22. Certification of recovery residences. Establish by rule criteria for the certification of recovery residences. The criteria for the certification of recovery residences must be based on criteria for recovery residences developed by a nationally recognized organization that supports persons recovering from substance use disorder. Certification of a recovery residence pursuant to this subsection is voluntary. Rules adopted pursuant to this subsection are routine technical rules as defined in chapter 375, subchapter 2-A; and

Sec. 2. 5 MRSA §20005, sub-§23, as enacted by PL 2023, c. 412, Pt. WWW, §3, is amended by amending the first blocked paragraph to read:

No later than February 1, 2025 and annually thereafter, the department shall report to the joint standing committee of the Legislature having jurisdiction over health and human services matters on the number of people served, the types of services provided, the attempts made at community outreach and any recommendations relating to the services provided by the treatment center; and

Sec. 3. 5 MRSA §20005, sub-§24 is enacted to read:

24. Certification of persons recovering from substance use disorder and eligibility of employers. Establish by rule a certification process for persons recovering from substance use disorder for purposes of the tax credit for employment of persons recovering from substance use disorder available pursuant to Title 36, section 5217-G, referred to in this subsection as "the tax credit." The rule must comply with the requirements of this subsection.

A. The certification process must establish eligibility requirements for employers seeking the tax credit. The rule must recognize participation in or successful

COMMITTEE AMENDMENT

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1 completion of substance use disorder treatment programs licensed or certified by the
2 department, including those operated by approved treatment facilities and community
3 intervention programs, or maintained by other government entities of the State,
4 including the Department of Corrections.

5 B. The rule must include an application and certification process for employers of
6 persons recovering from substance use disorder seeking the tax credit. The rule must
7 provide that a certificate of eligibility may be issued to an employer only after the
8 commissioner has determined that the employer:

9 (1) Provides a recovery-supportive environment for its employees as evidenced
10 by a formal working relationship with a local recovery or treatment provider
11 certified by the department to provide support for employers, including any
12 necessary assistance in the hiring of eligible persons recovering from substance use
13 disorder and training for employers or supervisors; and

14 (2) Fulfills the eligibility criteria established by the department pursuant to this
15 subsection for the tax credit.

16 Rules adopted pursuant to this subsection are routine technical rules pursuant to chapter
17 375, subchapter 2-A.

18 **Sec. 4. 36 MRSA §191, sub-§2, ¶UUU is enacted to read:**

19 UUU. The disclosure of information to the Department of Health and Human Services,
20 Office of Behavioral Health necessary for the administration of the tax credit for
21 employment of persons in recovery from substance use disorder pursuant to section
22 5217-G.'

23 Amend the bill in section 5 in §5217-G in subsection 1 in paragraph A in the last line
24 (page 2, line 11 in L.D.) by striking out the following: "23" and inserting the following:
25 '24'

26 Amend the bill in section 5 in §5217-G in subsection 1 in paragraph C in subparagraph
27 (2) in the last line (page 2, line 18 in L.D.) by striking out the following: "23" and inserting
28 the following: '24'

29 Amend the bill in section 5 in §5217-G in subsection 3 in paragraph B in the 4th line
30 (page 3, line 11 in L.D.) by striking out the following: "any" and inserting the following:
31 'each'

32 Amend the bill by inserting after section 5 the following:

33 **'Sec. 6. Appropriations and allocations.** The following appropriations and
34 allocations are made.

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

36 **Revenue Services, Bureau of 0002**

37 Initiative: Provides one-time funding for programming costs to add an additional line to the
38 individual, fiduciary and corporate income tax returns.

39 GENERAL FUND	2023-24	2024-25
40 All Other	\$0	\$33,000
41	_____	_____

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COMMITTEE AMENDMENT "A" to S.P. 772, L.D. 1900 (S-581)

1	GENERAL FUND TOTAL	\$0	\$33,000
2	Revenue Services, Bureau of 0002		
3	Initiative: Establishes one Tax Examiner position, effective October 1, 2024, to verify		
4	applications, issue certificates and validate tax credits claimed.		
5	GENERAL FUND	2023-24	2024-25
6	POSITIONS - LEGISLATIVE COUNT	0.000	1.000
7	Personal Services	\$0	\$93,266
8	All Other	\$0	\$5,818
9			
10	GENERAL FUND TOTAL	\$0	\$99,084
11			
12	ADMINISTRATIVE AND FINANCIAL		
13	SERVICES, DEPARTMENT OF		
14	DEPARTMENT TOTALS	2023-24	2024-25
15			
16	GENERAL FUND	\$0	\$132,084
17			
18	DEPARTMENT TOTAL - ALL FUNDS	\$0	\$132,084

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

SUMMARY

23 This amendment adds an appropriations and allocations section, makes a grammatical
24 change and updates statutory allocations and cross references to reflect current law.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



131st MAINE LEGISLATURE

LD 1900

LR 2209(02)

An Act to Establish a Tax Credit for Employers Who Employ Persons Recovering from Substance Use Disorder

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-581)

Committee: Taxation

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	\$0	\$132,084	\$152,673	\$162,076
Appropriations/Allocations				
General Fund	\$0	\$132,084	\$133,673	\$138,326
Revenue				
General Fund	\$0	\$0	(\$19,000)	(\$23,750)
Other Special Revenue Funds	\$0	\$0	(\$1,000)	(\$1,250)

Fiscal Detail and Notes

This bill establishes a tax credit for employers who employ persons recovering from substance use disorder. It will reduce General Fund revenue by \$19,100 in fiscal year 2024-25 and \$23,750 in fiscal year 2025-26. It will also reduce Local Government Fund revenue by \$1,000 in fiscal year 2024-25 and \$1,250 in fiscal year 2025-26.

The bill includes ongoing General Fund appropriations to the Department of Administrative and Financial Services, Bureau of Revenue Services of \$99,084 in fiscal year 2024-25 and \$133,673 in fiscal year 2025-26 for one Tax Examiner position beginning October 1, 2024 to verify applications, issue certificates and validate tax credits claimed. It also includes a one-time appropriation of \$33,000 in fiscal year 2024-25 for programming costs to implement changes to income tax returns.

Any additional costs to the Department of Health and Human Services to implement the provisions of this bill are expected to be minor and can be absorbed within existing budgeted resources.