

MAINE STATE LEGISLATURE

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Date: 3/30/26

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 569, L.D. 883, "An Act to Reduce the Tax Burden on Maine Citizens"

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

'An Act to Extend the Sunset Date of the Access to Justice Tax Credit'

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

Sec. 1. 36 MRSA §5219-ZZ, sub-§3, as enacted by PL 2021, c. 473, §2 and reallocated by RR 2021, c. 1, Pt. A, §48, is amended to read:

3. Eligibility limitation; certification. The court may certify up to 5 eligible attorneys in each year from 2022 through 2027 2028. Additional attorneys may not be certified after 2027 2028. The court shall annually, at year-end, verify that certified attorneys continue to be eligible for the credit under this section and shall decertify any attorney who ceases to meet the conditions of eligibility. The court shall notify the bureau whenever an attorney is certified or decertified. A decertified attorney ceases to be eligible for the credit under this section beginning with the tax year during which the attorney is decertified.

Sec. 2. 36 MRSA §5219-ZZ, sub-§5, as enacted by PL 2021, c. 473, §2 and reallocated by RR 2021, c. 1, Pt. A, §48, is amended to read:

5. Report; review. By February 15, 2027, the court or its designee shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters a report that identifies the number of eligible attorneys claiming the credit under this section each year in which the credit is available and identifies the underserved areas where those attorneys practice. The report must also provide a recommended definition of "underserved area" for purposes of the credit under this section, together with a list of the locations that would meet that definition, and a recommendation as to the number of eligible attorneys that may be certified each year. The committee shall review the report and determine the effectiveness of the credit in expanding legal services to underserved areas. The committee

COMMITTEE AMENDMENT

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may submit legislation to the ~~First Regular Session of the~~ 133rd Legislature in 2027 related to the report.'

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, changes the title and extends the sunset date for the access to justice tax credit through 2028. The amendment allows the report required to be submitted by the court to alternatively be submitted by the court's designee. It also requires that the report provide a recommended definition of "underserved area" for purposes of the tax credit, together with a list of locations that would meet that definition, and a recommendation as to the number of eligible attorneys that may be certified each year.

FISCAL NOTE REQUIRED

(See attached)



132nd MAINE LEGISLATURE

LD 883

LR 2200(02)

An Act to Reduce the Tax Burden on Maine Citizens

Fiscal Note for Bill as Amended by Committee Amendment "A" (M-934)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$0	\$0	\$24,700
Revenue				
General Fund	\$0	\$0	\$0	(\$24,700)
Other Special Revenue Funds	\$0	\$0	\$0	(\$1,300)

Correctional and Judicial Impact Statements

The Judicial Branch may incur additional workload associated with preparing and submitting the required report. Any additional workload can be managed within existing budgeted resources.

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$24,700 in fiscal year 2028-29 from extending the sunset date for the access to justice income tax credit through 2028. The bill would also result in a revenue decrease to the Local Government Fund of \$1,300 in fiscal year 2028-29.