

MAINE STATE LEGISLATURE

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Date: 6/24/25

(Filing No. S-482)

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**STATE OF MAINE
SENATE
132ND LEGISLATURE
FIRST SPECIAL SESSION**

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1247,
L.D. 1876, "An Act to Increase Use of State Tax Credits"

Amend the amendment on page 4 by striking out all of the first 4 instructional paragraphs and section C-3 (page 4, lines 16 to 34 in amendment) and inserting the following:

'Amend the bill by striking out all of Part C and inserting the following:

'PART C

Sec. C-1. Funding for free volunteer tax assistance. On or before June 30, 2027, the State Controller shall transfer \$50,000 from the unappropriated surplus of the General Fund to the All Other line category in the University of Maine System, New Ventures Maine program, Other Special Revenue Funds account to support a coalition of approximately 50 organizations providing free volunteer tax assistance and other financial education services to low-income individuals and families statewide.

Sec. C-2. Report. No later than December 1, 2027, the Chancellor of the University of Maine System, in maintaining the so-called New Ventures Maine program pursuant to the Maine Revised Statutes, Title 20-A, section 10922, shall submit a report to the joint standing committee of the Legislature having jurisdiction over taxation matters that includes a description of how the coalition receiving the funds transferred pursuant to section 1 of this Part is using those funds, how many individuals and families the coalition has served and how many individuals the coalition assisted in filing their taxes with those funds.

Sec. C-3. Appropriations and allocations. The following appropriations and allocations are made.

**UNIVERSITY OF MAINE SYSTEM, BOARD OF TRUSTEES OF THE
New Ventures Maine Z169**

Initiative: Allocates one-time funds to support a coalition of approximately 50 organizations providing free volunteer tax assistance and other financial education services to low-income individuals and families statewide.

OTHER SPECIAL REVENUE FUNDS	2025-26	2026-27
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SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1247, L.D. 1876 (S. 482)

1	All Other	\$0	\$50,000
2			
3	OTHER SPECIAL REVENUE FUNDS TOTAL	<u>\$0</u>	<u>\$50,000</u>

4

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

7

SUMMARY

8 This amendment incorporates the changes made to Part C of the bill by Committee
9 Amendment "A," except that it changes the date by which the State Controller is required
10 to transfer funds for volunteer tax assistance from June 30, 2026 to June 30, 2027 and
11 changes the amount to be transferred to \$50,000. It changes the date by which the
12 Chancellor of the University of Maine System must submit a report from December 1, 2026
13 to December 1, 2027. It also replaces the appropriations and allocations section.

14

SPONSORED BY:

Rotundo D

15

(Senator ROTUNDO, M.)

16

COUNTY: Androscoggin

FISCAL NOTE REQUIRED
(See attached)

SENATE AMENDMENT

**132nd MAINE LEGISLATURE****LD 1876****LR 2191(04)****An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits**

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" (S-482)
Sponsor: Sen. Rotundo of Androscoggin
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	(\$150,000)	\$50,000	\$0	\$0
Appropriations/Allocations				
Other Special Revenue Funds	(\$150,000)	\$50,000	\$0	\$0
Revenue				
General Fund	\$150,000	(\$50,000)	\$0	\$0
Other Special Revenue Funds	(\$150,000)	\$50,000	\$0	\$0

Fiscal Detail and Notes

This amendment reduces one-time funding from \$150,000 in fiscal year 2025-26 to \$50,000 in fiscal year 2026-27 and changes the date by which the State Controller must transfer funding from the unappropriated surplus of the General Fund to the University of Maine System, New Ventures Maine program, Other Special Revenue Funds account to June 30, 2027. The amendment includes a corresponding one-time Other Special Revenue Funds allocation in fiscal year 2026-27 to authorize the expenditure of the funds.