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and the second se	1	L.D. 1951
	2	Date: (2   25   25 (Filing No. S-488)
	3	Reproduced and distributed under the direction of the Secretary of the Senate.
	4	STATE OF MAINE
	5	SENATE
	6	132ND LEGISLATURE
	7	FIRST SPECIAL SESSION
	8 9 10	SENATE AMENDMENT " $A$ " to COMMITTEE AMENDMENT "A" to S.P. 758, L.D. 1951, "An Act to Promote Food Processing and Manufacturing Facility Expansion and Create Jobs"
	11 12	Amend the amendment by striking out all of the first instructional paragraph (page 1, lines 11 and 12 in amendment).
	13 14	Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.
	15	SUMMARY
alan taga taga taga taga taga taga taga ta	16 17 18	This amendment changes the year for the start of the changes proposed in the bill from tax years beginning on or after January 1, 2026, as changed in Committee Amendment "A," to January 1, 2027, as was proposed in the bill.
	19	SPONSORED BY: DOTONDO DA
	20	(Senator ROTUNDO, M.)
	21	COUNTY: Androscoggin
		FISCAL NOTE REOUIRED

(See attached)

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## **132nd MAINE LEGISLATURE**

LD 1951

LR 1100(04)

An Act to Promote Food Processing and Manufacturing Facility Expansion and Create Jobs

**Fiscal Note** 

## Fiscal Note for Senate Amendment "A" to Committee Amendment "A" (S-488) Sponsor: Sen. Rotundo of Androscoggin **Fiscal Note Required: Yes**

## Projections Projections FY 2025-26 FY 2026-27 FY 2027-28 FY 2028-29 Net Cost (Savings) General Fund (\$256,500)\$0 (\$1,425,000)Revenue General Fund \$256,500 \$1,425,000 \$0 Other Special Revenue Funds \$13,500 \$75,000 \$0

## **Fiscal Detail and Notes**

This amendment changes the beginning tax year from January 1, 2026 to January 1, 2027. This would remove the revenue decrease to the General Fund of \$256,500 in fiscal year 2025-26 and reduce the revenue decrease by \$1,425,000 in fiscal year 2026-27. The amendment would also remove the revenue decrease to the Local Government Fund of \$13,500 in fiscal year 2025-26 and reduce the revenue decrease by \$75,000 in fiscal year 2026-27. As amended, the remaining General Fund revenue decrease will be \$256,500 in fiscal year 2026-27.