

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)



**Report for Fiscal Year 2022
Mandate Payments Made to Municipalities
and Payment Schedule**

**A Report Prepared for the
Department of Administrative and Financial Services
Pursuant to 30-A M.R.S. § 5685(6)**

**Department of Administrative and Financial Services
Maine Revenue Services**

September 1, 2022

In accordance with 30-A M.R.S. § 5685(6), Maine Revenue Services (MRS) submits this annual report to the Department of Administrative and Financial Services (DAFS). A state agency making payments to local units of government must submit an annual report to DAFS by September 1st that: (1) identifies the specific mandates administered by the agency during the previous fiscal year, (2) describes the payment schedule developed by the agency for each mandate, and (3) contain any other information requested by DAFS.¹ See 30-A M.R.S. § 5685(6).

MRS reimburses municipalities and the unorganized territory for state-mandated costs associated with the Business Equipment Tax Exemption (BETE) program and the Renewable Energy Equipment Exemption. For Fiscal Year 2022, the MRS reimbursement rate for such costs was \$2 per BETE application and \$5 per application for the Renewable Energy program. Accordingly, MRS issued reimbursements during Fiscal Year 2022 for state-mandated costs of \$23,218 for the BETE program and \$6,655 for the Renewable Energy program, for a total reimbursement of \$29,873. Below is the payment schedule for the reimbursements:

Mandate Payment Schedule in Fiscal Year 2022

| County | Amount | Payment Date | Program |
|-----------------------|---------------|---------------------|----------------|
| Aroostook | \$ 80 | 11/16/2021 | Renewable |
| Cumberland | \$ 2,950 | 11/16/2021 | Renewable |
| Franklin | \$ 10 | 11/16/2021 | Renewable |
| Hancock | \$ 500 | 11/16/2021 | Renewable |
| Kennebec | \$ 715 | 11/16/2021 | Renewable |
| Knox | \$ 465 | 11/17/2021 | Renewable |
| Lincoln | \$ 390 | 11/17/2021 | Renewable |
| Oxford | \$ 65 | 11/17/2021 | Renewable |
| Penobscot | \$ 425 | 11/18/2021 | Renewable |
| Sagadahoc | \$ 30 | 11/18/2021 | Renewable |
| Somerset | \$ 105 | 11/18/2021 | Renewable |
| Waldo | \$ 675 | 11/18/2021 | Renewable |
| Washington | \$ 40 | 11/18/2021 | Renewable |
| York | \$ 140 | 11/18/2021 | Renewable |
| Androscoggin | \$ 60 | 11/22/2021 | Renewable |
| Unorganized Territory | \$ 5 | 11/22/2021 | Renewable |
| Androscoggin | \$ 1,684 | 4/4/2022 | BETE |
| Aroostook | \$ 2,772 | 4/5/2022 | BETE |
| Cumberland | \$ 5,716 | 4/5/2022 | BETE |
| Franklin | \$ 372 | 4/6/2022 | BETE |
| Hancock | \$ 922 | 4/6/2022 | BETE |
| Kennebec | \$ 1,690 | 4/6/2022 | BETE |

¹ Note that DAFS has not requested that MRS include any other information in this report.

| | | | | |
|-----------------------|-----------|---------------|-----------|------|
| Knox | \$ | 970 | 4/6/2022 | BETE |
| Lincoln | \$ | 606 | 4/6/2022 | BETE |
| Oxford | \$ | 684 | 5/26/2022 | BETE |
| Penobscot | \$ | 3,196 | 5/26/2022 | BETE |
| Piscataquis | \$ | 186 | 5/27/2022 | BETE |
| Sagadahoc | \$ | 716 | 5/27/2022 | BETE |
| Somerset | \$ | 618 | 6/3/2022 | BETE |
| Waldo | \$ | 524 | 6/3/2022 | BETE |
| Washington | \$ | 462 | 6/7/2022 | BETE |
| York | \$ | 2,056 | 6/7/2022 | BETE |
| Unorganized Territory | \$ | 44 | 6/7/2022 | BETE |
| Grand Total | \$ | 29,873 | | |

Respectfully submitted,



Jerome D. Gerard, Executive Director
Maine Revenue Services