

MAINE STATE LEGISLATURE

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**Report for Fiscal Year 2023
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**

August 8, 2023

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) contains 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 2023, 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 2023 for state-mandated costs of \$22,846 for the BETE program and \$7,395 for the Renewable Energy program, for a total reimbursement of \$30,241. Below is the payment schedule for the reimbursements:

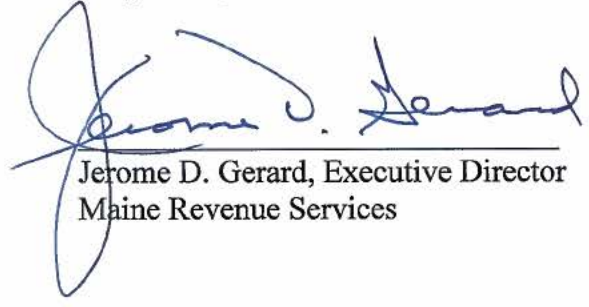
Mandate Payment Schedule in Fiscal Year 2023

County	Amount	Payment Date	Program
Aroostook	\$ 100	9/12/2022	Renewable
Cumberland	\$ 3,880	9/12/2022	Renewable
Franklin	\$ 15	9/12/2022	Renewable
Hancock	\$ 570	9/12/2022	Renewable
Kennebec	\$ 720	9/12/2022	Renewable
Knox	\$ 375	9/12/2022	Renewable
Lincoln	\$ 355	9/12/2022	Renewable
Oxford	\$ 40	9/12/2022	Renewable
Penobscot	\$ 150	9/12/2022	Renewable
Sagadahoc	\$ 120	9/12/2022	Renewable
Somerset	\$ 95	9/12/2022	Renewable
Waldo	\$ 805	9/12/2022	Renewable
Washington	\$ 20	9/12/2022	Renewable
York	\$ 135	9/12/2022	Renewable
Androscoggin	\$ 10	9/12/2022	Renewable
Unorganized Territory	\$ 5	9/12/2022	Renewable
Androscoggin	\$ 1,660	5/9/2023	BETE
Aroostook	\$ 2,774	5/9/2023	BETE
Cumberland	\$ 5,090	5/9/2023	BETE
Franklin	\$ 422	5/9/2023	BETE
Hancock	\$ 760	5/9/2023	BETE
Kennebec	\$ 1,830	5/9/2023	BETE

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

Knox	\$	1,002	5/9/2023	BETE
Lincoln	\$	608	5/9/2023	BETE
Oxford	\$	614	5/9/2023	BETE
Penobscot	\$	3,340	5/9/2023	BETE
Piscataquis	\$	202	5/9/2023	BETE
Sagadahoc	\$	564	5/9/2023	BETE
Somerset	\$	702	5/9/2023	BETE
Waldo	\$	570	5/9/2023	BETE
Washington	\$	504	5/9/2023	BETE
York	\$	2,144	5/9/2023	BETE
Unorganized Territory	\$	60	5/9/2023	BETE
Grand Total	\$	30,241		

Respectfully submitted,



Jerome D. Gerard, Executive Director
Maine Revenue Services