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<th>TITLE</th>
<th>SUMMARY (Summaries may not reflect content of most recent committee action)</th>
<th>COMM ACTION</th>
<th>FISCAL IMPACT ¹</th>
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| 191 | 395 | 3/18 | | Bailey | An Act To Permit Municipalities To Provide Assistance to Veterans in Paying Property Taxes | This bill authorizes municipalities to adopt a program that provides benefits:  
   1. to veterans and their eligible family members  
   2. who own or rent a homestead in the municipality.  
   The benefit for owners is based on the impact of property tax equalization on the amount received as a property tax exemption compared to the amount that would have applied if no equalization of value was applied.  
   The benefit for renters is $100. | | |
| 201 | 780 | 3/18 | | Libby | An Act To Reduce Greenhouse Gas Emissions and Promote Weatherization in the Buildings Sector by Extending the Sunset Date for the Historic Property Rehabilitation Tax Credit | This bill extends the income tax credit for rehabilitation of historic properties by amending the definition of "certified qualified rehabilitation expenditure" to extend from 12/31/25 to 12/31/40 the date by which the proposed rehabilitation of a structure meets standards for rehabilitation established by the National Park Service.  
   This expands the availability of the credit for 15 years. | | |
| 241 | 1198 | 3/18 | | Curry | An Act To Support the Trades through a Tax Credit for Apprenticeship Programs | This bill provides:  
   1. income tax credit  
   2. up to $2,500  
   3. for an employer employing an apprentice participating in an apprenticeship program registered by the Maine Apprenticeship Program administered by the Maine Department of Labor.  
   Begins with TY 2022. | Preliminary MRS estimate  
   Admin. costs (one time): $33,000  
   Revenue loss: $1.5 million/year | |

¹. Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.
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<tbody>
<tr>
<td>262</td>
<td>658</td>
<td>3/18</td>
<td></td>
<td>Roberts</td>
<td>An Act To Combat Hunger by Creating a Tax Credit of 10 Percent of Wholesale Market Prices up to $5,000 Annually for Businesses Engaged in Food Production for Donations of Food to Tax-exempt Organizations –</td>
<td>This bill provides an income tax credit for donations: 1. Of agricultural products, aquacultural products or fishing products 2. By persons engaged in commercial agricultural production, commercial aquacultural production or commercial fishing 3. To a food bank, food kitchen or other tax exempt organization that provides food to low-income individuals without charging a fee for the food or requiring any other type of compensation from the low-income individuals. The credit is equal to 10% of the wholesale market price of the donated products up to a maximum credit of $5,000.</td>
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<td>534</td>
<td>1848</td>
<td>3/18</td>
<td></td>
<td>Chipman</td>
<td>An Act To Allow Tax Abatements for Catastrophic Loss</td>
<td>This bill allows municipal assessors, or the State Tax Assessor for property in the unorganized territory, to abate the property taxes of real property that: 1. due to destruction by flood, fire, explosion or natural disaster 2. occurring after 4/1 tax status date 3. suffers at least a 50% decrease in just value to improvements on that real property.</td>
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