



125th MAINE LEGISLATURE

LD 1371

LR 1212(04)

An Act To Promote Fair and Efficient Resolutions in Tax Disputes

Fiscal Note for House Amendment " " to Committee Amendment "A"

Sponsor: Rep. Knight of Livermore Falls

Fiscal Note Required: Yes

Fiscal Note

| | FY 2011-12 | FY 2012-13 | Projections FY 2013-14 | Projections FY 2014-15 |
|-----------------------------------|------------|-------------|---------------------------|---------------------------|
| Net Cost (Savings) | | | | |
| General Fund | (\$50,384) | (\$162,920) | (\$168,938) | (\$174,593) |
| Appropriations/Allocations | | | | |
| General Fund | (\$50,384) | (\$147,920) | (\$153,938) | (\$159,593) |
| Revenue | | | | |
| General Fund | \$0 | \$15,000 | \$15,000 | \$15,000 |

Fiscal Detail and Notes

This amendment strikes deappropriations and appropriations and reduces net appropriations to Maine Revenue Services within the Department of Administrative and Financial Services by \$2,175 in fiscal year 2011-12 and \$83,781 in fiscal year 2012-13.

This amendment also removes General Fund appropriations of \$48,209 in fiscal year 2011-12 and \$64,139 in fiscal year 2012-13 for the Department of the Attorney General. and enacts a provision that no additional positions within the Department of the Attorney General may be created as a result of this Act..

This amendment prohibits the creation of new positions within the Department of the Attorney General and Maine Revenue Services as a result of the Act. This provision would require these agencies to absorb the costs of implementing this bill, which Maine Revenue Services has estimated would require the equivalent of one-quarter of a position at a cost of approximately \$35, 000 per year.

This amendment also will increase revenue to the General Fund from petitioner fees by an estimated \$15,000 per year starting in fiscal year 2012-13.