**An Act To Amend the Maine Exclusion Amount in the Estate Tax**

L.D. 1524

Date: (Filing No. H- )

**Taxation**

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE**

**HOUSE OF REPRESENTATIVES**

**130th Legislature**

**First Special Session**

COMMITTEE AMENDMENT “      ” to H.P. 1128, L.D. 1524, “An Act To Amend the Maine Exclusion Amount in the Estate Tax”

Amend the bill by inserting after section 3 the following:

'**Sec. 4. Appropriations and allocations.**  The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Revenue Services, Bureau of 0002**

Initiative: Provides funding for one Tax Section Manager position, 2 Senior Tax Examiner positions and 3 Tax Examiner II positions and related costs to process and audit estate tax returns and review for potential recapture of the additional exclusion amount.

|  |  |  |
| --- | --- | --- |
| **GENERAL FUND** | **2021-22** | **2022-23** |
| POSITIONS - LEGISLATIVE COUNT | 6.000 | 6.000 |
| Personal Services | $305,984 | $615,536 |
| All Other | $32,976 | $26,076 |
|  | \_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_ |
| GENERAL FUND TOTAL | $338,960 | $641,612 |

'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

**(See attached)**