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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 569, L.D. 883, “An Act to Reduce the Tax Burden on Maine Citizens”

Amend the bill by striking out the title and substituting the following:

**'An Act to Extend the Sunset Date of the Access to Justice Tax Credit'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 36 MRSA §5219-ZZ, sub-§3,** as enacted by PL 2021, c. 473, §2 and reallocated by RR 2021, c. 1, Pt. A, §48, is amended to read:

**3. Eligibility limitation; certification.** The court may certify up to 5 eligible attorneys in each year from 2022 through ~~2027~~ 2028. Additional attorneys may not be certified after ~~2027~~ 2028. The court shall annually, at year-end, verify that certified attorneys continue to be eligible for the credit under this section and shall decertify any attorney who ceases to meet the conditions of eligibility. The court shall notify the bureau whenever an attorney is certified or decertified. A decertified attorney ceases to be eligible for the credit under this section beginning with the tax year during which the attorney is decertified.

**Sec. 2. 36 MRSA §5219-ZZ, sub-§5,** as enacted by PL 2021, c. 473, §2 and reallocated by RR 2021, c. 1, Pt. A, §48, is amended to read:

**5. Report; review.** By February 15, 2027, the court or its designee shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters a report that identifies the number of eligible attorneys claiming the credit under this section each year in which the credit is available and identifies the underserved areas where those attorneys practice. The report must also provide a recommended definition of "underserved area" for purposes of the credit under this section, together with a list of the locations that would meet that definition, and a recommendation as to the number of eligible attorneys that may be certified each year. The committee shall review the report and determine the effectiveness of the credit in expanding legal services to underserved areas. The committee

**COMMITTEE AMENDMENT**

1 may submit legislation to the ~~First Regular Session of the~~ 133rd Legislature in 2027 related  
2 to the report.'

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

5 **SUMMARY**

6 This amendment replaces the bill, which is a concept draft, changes the title and  
7 extends the sunset date for the access to justice tax credit through 2028. The amendment  
8 allows the report required to be submitted by the court to alternatively be submitted by the  
9 court's designee. It also requires that the report provide a recommended definition of  
10 "underserved area" for purposes of the tax credit, together with a list of locations that would  
11 meet that definition, and a recommendation as to the number of eligible attorneys that may  
12 be certified each year.

13 **FISCAL NOTE REQUIRED**

14 **(See attached)**