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Date: (Filing No. S- )

**TAXATION**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
131ST LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 757, L.D. 1873, “An Act to Provide Heating Relief with Tax-free Home Energy Savings Accounts”

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

**'An Act to Provide Electricity Cost Relief for Households Through an Income Tax Deduction'**

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

**'Sec. 1. 36 MRSA §5122, sub-§2, ¶AAA** is enacted to read:

AAA. For taxable years beginning on or after January 1, 2024, an amount up to \$2,500 paid during the taxable year for electricity billed for use in the taxpayer's household. No more than \$2,500 may be deducted for any one household. For the purposes of this paragraph, "household" has the same meaning as in section 6201, subsection 6.

**Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming costs related to an income tax deduction for electricity costs.

<b>GENERAL FUND</b>	<b>2023-24</b>	<b>2024-25</b>
All Other	\$0	\$11,000
<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>\$11,000</b>

**Revenue Services, Bureau of 0002**

**COMMITTEE AMENDMENT**

1 Initiative: Establishes one Senior Tax Examiner and 2 Tax Examiner positions, effective  
 2 October 1, 2024, to audit individual income tax returns associated with an income tax  
 3 deduction for electricity costs.

4	<b>GENERAL FUND</b>	<b>2023-24</b>	<b>2024-25</b>
5	POSITIONS - LEGISLATIVE COUNT	0.000	3.000
6	Personal Services	\$0	\$283,267
7	All Other	\$0	\$17,454
8			
9	GENERAL FUND TOTAL	\$0	\$300,721

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11	<b>ADMINISTRATIVE AND FINANCIAL</b>		
12	<b>SERVICES, DEPARTMENT OF</b>		
13	<b>DEPARTMENT TOTALS</b>	<b>2023-24</b>	<b>2024-25</b>
14			
15	GENERAL FUND	\$0	\$311,721
16			
17	DEPARTMENT TOTAL - ALL FUNDS	\$0	\$311,721

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

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**SUMMARY**

22 This amendment, which replaces the bill and changes the title, provides an income tax  
 23 deduction in an amount up to \$2,500 paid during the taxable year for electricity used in the  
 24 taxpayer's household.

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**FISCAL NOTE REQUIRED**

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**(See attached)**