

LD 2212 Supplemental Budget - Unvoted Language Parts

UNVOTED LANGUAGE

As of 03-24-26

PART	Comm Code	SUMMARY	Notes	Policy Cmte Vote	AFA Committee Vote	Fund	Revenue FY26	Revenue FY27	Transfer FY26	Transfer FY27	Net GF Expenditure (Savings) FY26 Initiatives	Net GF Expenditure (Savings) FY27 Initiatives
I	SLG	Allows state Postal services to be available to the university system, any political subdivision, or educational institution in the State or qualifying nonprofit. Codifies the State purchasing card program as a component of the Central Services Division.		IN 7-6							0	0
J	HED	Extends authority for payments to the Loring Job Increment Financing Fund from 2026 to 2031; increases from 50% to 100% the amount of the employment tax increment for the preceding year the State Tax Assessor is required to deposit into the Loring Job Increment Financing Fund. <u>CP amendment:</u> Clarifies the effective date is 2026 and establishes guidance on the timing of deposits into contingent account.	<u>PC Amendment:</u> see HED Report Back p.1-2	AMD 5-3		General Fund	-	(570,000)	-	-	0	570,000
J	HED	Extends authority for payments to the Loring Job Increment Financing Fund from		AMD 5-3		Other Special	-	(30,000)	-	-	0	0
K	TAX	Updates references to the United States Internal Revenue Code of 1986 in the Maine Revised Statutes, Title 36; phases in Maine conformity with the IRC 174A(a) deduction for domestic research or experimental expenditures;decouples Maine from federal provisions allowing corporate taxpayers to immediately expense certain “qualified production property”; updates a reference to align with a federal income tax change; and repeals the employer credit for family and medical leave for tax years beginning on or after January 1, 2026. <u>Note:</u> This Summary is Part K except for K-5 and K-8, which are listed separately below.	<u>PC Amendment:</u> see TAX Report Back	AMD		General Fund	(608,000)	(22,578,175)	-	-	608,000	22,578,175
K	TAX	Updates references to the United States Internal Revenue Code of 1986 in the		AMD		Other Special	(32,000)	(1,188,325)	-	-	0	0
K-5	TAX	Allows a subtraction modification for charitable deductions claimed by non-itemizers beginning tax years on or after January 1, 2027.	<u>Note:</u> Revenue Impacts start in FY28	OUT 6-4-3		General Fund	-	-	-	-	0	0
K-5	TAX	Allows a subtraction modification for charitable deductions claimed by non-		OUT 6-4-3		Other Special	-	-	-	-	0	0
K-8	TAX	Increases the Maine standard deduction for tax year 2026 and conforms with the federal standard deduction for tax years beginning on or after January 1, 2027.		IN 7-6		General Fund	-	(27,550,000)	-	-	0	27,550,000
K-8	TAX	Increases the Maine standard deduction for tax year 2026 and conforms with the		IN 7-6		Other Special	-	(1,450,000)	-	-	0	0
L	HHS	Changes the base year for the hospital tax from hospital fiscal year 2022 to hospital fiscal year 2024. This change is effective beginning with the May 15, 2026 payment. <u>CP amendment:</u> makes a technical adjustment to language and adds additional sections to ensure the tax can be rebased retroactively.	HHS Lines 119-120	IN 8-5								

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M	TAX	Consolidates the existing homestead, veterans, and blind tax exemptions into one tiered homestead exemption for property tax years beginning on or after April 1, 2027.	<i>Note:</i> GF Impacts start in FY28 \$5m, FY29 \$6m.	IN		General Fund	-	-	-	-	0	0
N	TAX	Enacts a pass-through entity tax and corresponding refundable pass-through entity tax credit for tax years beginning 2026. <i>CP Amendment:</i> Expands the tax to apply to the non-Maine sourced income of Maine resident pass-through entity qualified members. This change will increase the benefit received by electing taxpayers and likely increase the revenue raised by the tax. In addition, there are updates to reporting requirements and estimated due dates.		AMD 11-1		General Fund	-	56,525,000	-	-	0	(56,525,000)
N	TAX	Enacts a pass-through entity tax and corresponding refundable pass-through entity		AMD 11-1		Other Special	-	2,975,000	-	-	0	0
O	TAX	Phases out reimbursement for property located at a retail sales facility and used primarily in a retail sales activity under the Business Equipment Tax Reimbursement (BETR) program. <i>CP Amendment:</i> Reimbursement is 50% for taxes paid on retail property during calendar year 2027 and not available for taxes paid on retail property during calendar year 2028 and after. Final reimbursements on retail property under the program on or before November 1, 2030	<i>Chg Pkg Amendment:</i> Removes FY26-27 biennium revenue; with CP, revenue impact begins in FY29.	OUT 7-6		General Fund	-	-	-	-	0	0
P	AFA	Suspends the appropriation limit for fiscal year 2026-27.										
S	SLG	Authorizes the Department of Administrative and Financial Services to transfer Personal Services to the All Other line category in order to fund stabilization of geographic information system functions, including latency.		IN 7-6								
T	Multiple	<i>See Pages 8-10 of this document for Part T</i>										
V	ACF	Creates two trusts in the Land Management and Planning program to enable investment of funds to provide perpetual funding for conservation easement monitoring and enforcement and enable strategic investment of funds for a balance of growth and liquidity as agreed on by the Department of Agriculture, Conservation and Forestry, and the Treasurer. <i>CP Amendment:</i> Removes the revision to 12 MRSA §1849, sub-§2. (Note: was recommended in PC Amendment)		AMD								

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W	ACF	Authorizes the State Controller to carry forward up to \$500,000 of unexpended balance in the All Other line category in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, at the end of fiscal year 2025-26 to the All Other line category for the next fiscal year in the DACF, Bureau of Agriculture program, to be used to replace the feed, seed, and fertilizer database.		IN								
X	ACF	Authorizes the State Controller to carry forward up to \$1,500,000 of unexpended balance in the Capital Expenditures line category in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, at the end of fiscal year 2025-26 to the Capital Expenditures line category for the next fiscal year in the DACF, Bureau of Agriculture program, to be used to replace the licensing and inspection database.		IN								
Y	ACF	This Part authorizes the State Controller to carry forward up to \$750,000 of unexpended balance in the Capital Expenditures line category in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, at the end of fiscal year 2025-26 to the Capital Expenditures line category for the next fiscal year in the DACF, Bureau of Agriculture program, to be used to upgrade the Cony Road facility in Augusta.		IN								
AA	ACF	Authorizes the Department of Agriculture, Conservation, and Forestry to transfer available balances of Personal Services to the All Other and Capital Expenditures line categories in order to fund four vehicle leases (AA-1), early detection and rapid response to eradicate invasive stilt grass (AA-2), an update to Maine’s Official List of Threatened and Endangered Plants (AA-3), an upgrade to the Land Use Planning Commission Geographic Oriented Action Tracker database, geographic information system expenses, equipment and licenses needed to access the human resource management system (AA-4), stakeholder engagement in preparation for updating the Comprehensive Land Use Plan (AA-5), and for facility maintenance of the Old Town hangar (AA-6).		IN								
BB	JUD	Authorizes the Department of the Attorney General to transfer Personal Services to the All Other line category in order to fund licensing, maintenance and support of the case management system and Axon licenses for the criminal division.		IN								
CC	CJPS	Authorizes the Department of Corrections to transfer Personal Services to the All Other line category in order to fund rising electricity costs, Maine Criminal Justice Academy training costs, rising water and sewer utility costs, and rising costs of contracting with Johnson Controls Fire Protection LP and Siemens Industry Inc.		IN								

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DD	VLA	Authorizes the Department of Defense, Veterans and Emergency Management to transfer Personal Services to the All Other line category in order to fund rising electricity costs.		IN								
GG	EDU	Directs the Department of Education, in coordination with the Maine School Management Association, to develop a model policy available to school boards prohibiting use of personal electronic devices during the school day.	Non-HHS Line 39 <i>PC Amendment:</i> See EDU Report Back (p.4)	AMD 7-4								
II	EDU	Increases the upper limit of age to enroll in public school, if minimum age requirements for enrollment are met, from a person who has not yet reached 20 years of age before the start of a school year to a person who has not yet reached 22 years of age before the start of a school year.		IN								
MM	EDU	Moves principal and interest costs for approved major capital projects from payment within the Essential Programs and Services (EPS) funding calculation to payment as targeted education funds. This allows the EPS funding calculation for each school administrative unit (SAU) to be determined prior to inclusion of debt service costs and attributes debt service costs only to those SAUs with approved major capital projects.		IN								
PP	EDU	Authorizes the transfer of \$16,651,457 in unencumbered balance forward from the General Purpose Aid for Local Schools program to the Child Development Services program within the Department of Education.		IN 6-5								
QQ	EDU	Authorizes the Department of Education to transfer Personal Services to the All Other line category in order to fund maintenance and licensing costs for an internet-based application for free or reduced-priced meals, annual hosting and maintenance costs for the department's grant management system and rising costs related to the adult education data system.		IN 7-4								
TT	HED & EUT	Extends the date to allow the Finance Authority of Maine to issue revenue obligation securities for energy distribution system projects or energy generating projects that have been issued a certificate of approval by the Authority before January 1, 2040; extends the allowable date by which the Public Utilities Commission may issue a certificate of approval for an electric rate stabilization agreement to July 31, 2040.		HED: IN 5-3 EUT: IN 8-4								

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WW	HHS	Requires the Department of Health and Human Services to establish reimbursement rates for Maine Veterans' Homes nursing facility services covered by the MaineCare program; requires the MaineCare program to reimburse veterans' facilities for covered nursing home services on a per resident daily rate basis that is reasonable and adequate to cover the total MaineCare allowable costs of operating veterans' facilities; requires DHHS to make a one-time supplemental payment to Maine Veterans Home residential care facilities in fiscal year 2026-2027 to cover the difference between MaineCare payments and actual allowed MaineCare costs; directs DHHS to use funds previously appropriated for supplemental payments to Maine Veterans' Homes Nursing facilities for the purposes of this Part.	HHS Line 150-152	IN								
XX	HHS	Permits DHHS to directly issue an annual heating assistance payment to households receiving assistance under the SNAP program.	HHS Line 170 (03-24-26 IN 8-5)	IN 8-5								
EEE	HHS	Authorizes the Department of Health and Human Services to transfer Personal Services to the All Other and Capital Expenditures line categories in order to fund the replacement of the camera and access control system at Dorothea Dix Psychiatric Center, rate determinations for MaineCare services and a comprehensive benchmarking analysis for Medicaid rates.		IN								
HHH	JUD	Increases the amount of funding that the Judicial Department is authorized to transfer in 2025-26 and 2026-27 from available balances in the Personal Services line category to the All Other line category from \$750,000 to \$1,250,000 in each year to fund temporary clerk services, marshal services contracts, guardians ad litem, interpreters and mental health services.		IN								
III	JUD	Authorizes the Judicial Department to transfer Personal Services to the All Other line category in order to fund iPad replacements and licensing fees, rising contract costs related to case management services, implementation of a new record management system, rising utility costs, rising parking costs, rising interpreter costs, rising postage costs, rising travel costs; also authorizes the Judicial Department to transfer Personal Services to the All Other line category to fund general facility improvements, increased file storage costs, increased lease costs and mold remediation at the Lincoln and Newport District Court locations.		IN								
KKK	EDU	Authorizes the Maine State Library to transfer Personal Services to the All Other line category in order to fund new signage to comply with accessibility codes.		IN 7-4								
NNN	MAR	This Part authorizes the Department of Marine Resources to transfer Personal Services to the All Other line category in order to fund a building condition assessment and master plan for the department's facility in West Boothbay Harbor.	PC Amendment: insert "and 2026-27"; See MAR Report back p.10	AMD 10-1								

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PPP	CJPS	Authorizes the Department of Public Safety to transfer Personal Services to the All Other and Capital Expenditures line categories in order to fund the Maine Information Analysis Center software contract, a contract for firearms examiner services, eight 40-millimeter launchers, consoles at three Emergency Communication Centers, a roof replacement at the K-9 office, parking lot and driveway resurfacing at the Alfred barracks, a heat pump and generator for the Pittsfield barracks, an update to the security system at the Bangor barracks, rising food service costs and costs related to increasing reimbursement rates for contracted cadre trainer services.		IN 10-2								
QQQ	EDU	This Part repeals outdated language related to tuition waivers and codifies and makes permanent the Maine Free Community College Program.	Non-HHS Line 22	IN 7-4								
RRR	HED	Transfers the oversight of manufactured housing manufacturers and communities currently held by the Manufactured Housing Board and administered by the Office of Professional and Occupational Regulation within the DPFR to the Maine Office of Community Affairs (MOCA). It provides that annual license fees assessed to manufactured housing communities may be expanded to fund legal services provided by the Office of the Attorney General. It also increases the surcharge on plan review fees collected through the Office of the State Fire Marshal to fund the Technical Building Codes and Standards Board with respect to the Maine Uniform Building and Energy Code.										
SSS	EDU	Provides minimum teacher salaries of \$45,000 in the 2027-2028 school year, \$47,500 in 2028-29 and \$50,000 for years thereafter for certified teachers and career and technical education teachers reaches \$50,000. <i>CP Amendment:</i> authorizes incremental increase in the minimum salary for certified teachers and career and technical education teachers from fiscal year 2027-28 to fiscal year 2029-30.	<i>PC Amendment:</i> Add language to ensure teachers in Unorganized Territory are included	AMD 8-3								
UUU	ACF, AFA	Adjusts how the Budget Stabilization Fund interest earnings are distributed when the Fund is below its statutory limitation of 18 percent. This Part also adjusts how the Budget Stabilization Fund interest earnings are distributed when the Fund is at its statutory limitation of 18 percent. (Below the 18% limit, investment earnings are directed to Stabilization Fund (50%), Trust Fund for Other Post Employment Benefits (OPEB) (25%) and Land for Maine's Future Trust Fund. At the 18% limit, investment earnings are directed 75% to OPEB and 25% to LMF Trust Fund.	ADDED IN CP									

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VVV	VLA	Authorizes the State Controller to carry forward up to \$750,000 in unexpended balances in the Personal Services and All Other line categories in the Department of the Secretary of State (SOS), Bureau of Corporations, Elections, and Commissions (CEC) program, after all financial commitments for obligations and budgetary adjustments have been made, at the end of fiscal year 2025-26 to the next fiscal year to the All Other line category in the Department of the SOS, Bureau of CEC program. These funds are to be used to continue the modernization of systems and services administered by the program.	ADDED IN CP									
WWW	EDU	Authorizes Child Development Services to assess fees for supports, assistance and resources provided to school administrative units under this section and to invoice school administrative units for those services. It also authorizes the department to adopt rules to establish billing rates for these services.	ADDED IN CP									
XXX	TAX	Provides that commercial wood haulers are eligible for the refund of sales tax or exemption from sales tax on the purchase or lease of depreciable machinery and equipment for use in commercial wood harvesting	ADDED IN CP			General Fund	-	(112,100)	-	-	0	112,100
XXX	TAX	Provides that commercial wood haulers are eligible for the refund of sales tax or				Other Special	-	(5,900)	-	-	0	0
YYY	TAX	Decouples from the federal Opportunity Zone program's gain deferral benefits for investments in a Qualified Opportunity Zone's after December 31, 2026, applicable to tax years beginning on or after January 1, 2026 and before January 1, 2028.	ADDED IN CP			General Fund	-	4,987,500	-	-	0	(4,987,500)
YYY	TAX	Decouples from the federal Opportunity Zone program's gain deferral benefits for				Other Special	-	262,500	-	-	0	0
ZZZ	TRA	Transfer from General Fund unappropriated surplus; Highway Fund unallocated balance. Notwithstanding any provision of law to the contrary, the State Controller shall transfer \$13,029,115 from the unappropriated surplus of the General Fund to the unallocated balance of the Highway Fund on or before June 30, 2027.	ADDED IN CP			General Fund	-	-	-	(13,029,115)	0	13,029,115
ZZZ	TRA	Transfer from General Fund unappropriated surplus; Highway Fund unallocated				Highway Fund	-	-	-	13,029,115	0	0

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UNVOTED LANGUAGE - PART T

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Affordability Payment Program												
T-1	AFA	Establishes within the Department of Administrative and Financial Services the nonlapsing Affordability Payment Program Fund Other Special Revenue Funds account, funded through a transfer from the available balance of the Budget Stabilization Fund.										
T-2	AFA	Transfers on or before June 30, 2026, \$163,875,000 and on or before June 30, 2027, \$54,625,000 from the Budget Stabilization Fund to the Department of Administrative and Financial Services, Affordability Payment Program Fund, Other Special Revenue Funds account for a one-time Affordability Payment to eligible recipients.				MBSF	-	-	(163,875,000)	(54,625,000)	0	0
T-2	AFA	Transfers on or before June 30, 2026, \$163,875,000 and on or before June 30,				Other Special	-	-	163,875,000	54,625,000	0	0
T-3	AFA	Establishes the Affordability Payment Program					-	-	-	-	0	0
T-4	AFA	For tax years 2026 and 2027, in determining the taxable income of an individual, federal AGI must be reduced by the affordability payment, to the extent the payment is included in federal AGI for the taxable year.										
T-5	AFA	Affordability Payment checks that remain undeposited on December 31, 2027 are to be treated as unclaimed property. State Treasurer shall use unclaimed property systems and networks to find the proper recipients of such checks as quickly as possible.										
T-6	AFA	For municipal general assistance program affordability payments are not income, may not be considered to reduce need, and may not be considered a potential resource.										
T-7	AFA	Findings/intent										
T-8	AFA	ALLOCATION FOR T-2	Non HHS Line 15									

Maine School Safety Center

T-9	EDU	Establishes within the Department of Education the nonlapsing Maine School Safety Center program, Other Special Revenue Funds account, which is funded through a transfer from the available balance of the Budget Stabilization Fund pursuant to section T-10 below.										
T-10	EDU	Transfers \$5,921,640 from the Budget Stabilization Fund to the Department of Education, Maine School Safety Center program, Other Special Revenue Funds account.		IN		MBSF	-	-	(5,921,640)	-	0	0
T-10	EDU	Transfers \$5,921,640 from the Budget Stabilization Fund to the Department of		IN		Other Special	-	-	5,921,640	-	0	0
T-11	EDU	ALLOCATION FOR T-10	Non HHS Line 57	IN			-	-	-	-		

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DHHS Technology & Compliance with OBBB Act												
T-12	HHS	Transfers on or before June 30, 2026, \$275,575 and on or before June 30, 2027, \$4,059,371 from the Budget Stabilization Fund to the Department of Health and Human Services, Office for Family Independence, Other Special Revenue Funds account for one-time needs for technology and compliance with new federal legislation, the One Big Beautiful Bill Act.		IN 8-5		MBSF	-	-	(275,575)	(4,059,371)	0	0
T-12	HHS	Transfers on or before June 30, 2026, \$275,575 and on or before June 30, 2027,		IN 8-5		Other Special	-	-	275,575	4,059,371	0	0
T-13	HHS	Transfers on or before June 30, 2026, \$38,942 and on or before June 30, 2027, \$537,500 from the Budget Stabilization Fund to the Department of Health and Human Services, Office of MaineCare Services, Other Special Revenue Funds account for one-time needs for technology and compliance with new federal legislation, the One Big Beautiful Bill Act.		IN 8-5		MBSF	-	-	(38,942)	(537,500)	0	0
T-13	HHS	Transfers on or before June 30, 2026, \$38,942 and on or before June 30, 2027,		IN 8-5		Other Special	-	-	38,942	537,500	0	0
T-14	HHS	ALLOCATION FOR T-12	HHS Line 171	IN 8-5		Federal	-	-	-	-		
T-14	HHS	ALLOCATION FOR T-12	HHS Line 172	IN 8-5		Other Special	-	-	-	-		
T-14	HHS	ALLOCATION FOR T-13	HHS Line 86	IN 8-5		Federal	-	-	-	-		
T-14	HHS	ALLOCATION FOR T-13	HHS Line 87	IN 8-5		Other Special	-	-	-	-		
Housing Programs												
T-15	HED	Transfers \$55,000,000 from the Budget Stabilization Fund to the Maine State Housing Authority, Housing Authority - State program, Other Special Revenue Funds account. [\$37,500,000 new affordable homes; \$10,000,000 pilot program new middle-income housing; \$7,500,000 new homes in mobile home parks]		IN 6-3		MBSF	-	-	(55,000,000)	-	55,000,000	0
T-15	HED	Transfers \$55,000,000 from the Budget Stabilization Fund to the Maine State		IN 6-3		Other Special	-	-	55,000,000	-	0	0
T-16	HED	Transfers \$14,000,000 from the Budget Stabilization Fund to the Emergency Housing Relief Fund Program, Other Special Revenue Funds account.[\$2,000,000 Community Aging in Place; \$12,000,000 homelessness]		IN 6-3		MBSF	-	-	(14,000,000)	-	14,000,000	0
T-16	HED	Transfers \$14,000,000 from the Budget Stabilization Fund to the Emergency		IN 6-3		Other Special	-	-	14,000,000	-	0	0
T-17	HED	ALLOCATION for T-15 (\$37,500,000).	Non-HHS Line 79	IN 5-3			-	-	-	-		
T-17	HED	ALLOCATION for T-15 (\$10,000,000)	Non-HHS Line 80	AMD 6-3			-	-	-	-		
T-17	HED	ALLOCATION for T-15 (\$7,500,000)	Non-HHS Line 81	IN 6-3			-	-	-	-		
T-17	HED	ALLOCATION for T-16 (\$2,000,000)	Non-HHS Line 77	IN			-	-	-	-		
T-17	HED	ALLOCATION for T-16 (\$12,000,000)	Non-HHS Line 78	IN 7-1			-	-	-	-		

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Public Defense Services												
T-18	JUD	Transfers on or before June 30, 2026, \$12,322,443 and on or before June 30, 2027, \$13,026,035 from the Budget Stabilization Fund to the Maine Commission on Public Defense Services, Maine Commission on Public Defense Services, Other Special Revenue Funds account to provide one-time funding to pay for private attorneys and non-counsel vendors who provide indigent legal services. <u>CP Amendment:</u> Amends language to clarify reason for the transfer of funds.	**NOTE: LD 2059 (PL 2025, c.581) provided GF Approps for this (\$13m FY26, \$9m FY27)	AMD 8-4		MBSF	-	-	(12,322,443)	(13,026,035)	12,322,443	13,026,035
T-18	JUD	Transfers on or before June 30, 2026, \$12,322,443 and on or before June 30,		AMD 8-4		Other Special	-	-	12,322,443	13,026,035	0	0
T-19	JUD	ALLOCATION for T-18	Non-HHS Line 108	AMD 8-4			-	-	-	-		
Regional Building Code Enforcement												
T-20	HED	Transfers on or before June 30, 2026, \$500,000 and on or before June 30, 2027, \$500,000 from the Budget Stabilization Fund to the Housing Opportunity program, Other Special Revenue Funds account for a pilot project to provide regionalized building code enforcement.		IN 6-3		MBSF	-	-	(500,000)	(500,000)	500,000	500,000
T-20	HED	Transfers on or before June 30, 2026, \$500,000 and on or before June 30, 2027,		IN 6-3		Other Special	-	-	500,000	500,000	0	0
T-21	HED	ALLOCATION for T-20	Non-HHS Line 82	IN 6-3			-	-	-	-		