

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the amendment by striking out all of the 2nd to 15th indented paragraphs after the title (page 1, lines 13 to 33 and page 2, lines 1 to 20 in amendment) and inserting the following:

Amend the bill in section 1 in §3372 by striking out all of subsection 10 and inserting the following:

**10. Contributions to the program.** For each calendar year beginning after December 31, 2013, the program trust fund must accept contributions, if any, from the following:

A. The State;

B. A municipality;

C. A municipal fire department or a fire company or volunteer organization associated with a municipal fire department;

D. The Federal Government;

E. A participant, after the United States Internal Revenue Code is amended and any required rules and regulations are issued by the United States Internal Revenue Service to allow defined contribution length of service award programs to be treated as deferred compensation plans under the United States Internal Revenue Code, Section 457. Until the United States Internal Revenue Code is so amended, the board shall contract with a firm to offer individual retirement accounts to participants; and

F. Donors.

The annual contributions, if any, for a given calendar year must be deposited into the program trust fund before the following July 1st.

The portion of the annual contributions credited to a program account of a participant who has attained the entitlement age as described in subsection 14 and has been paid the participant's accrued service award must be determined in the same manner as the portion of the annual contributions credited to a program account of a participant who has not attained the entitlement age.

Except for the limit on the amount of the annual contributions credited to a participant's program account set forth in the United States Internal Revenue Code, Section 457, there is no other limit or restriction on the amount credited to a participant's program account for any calendar year.

Amend the amendment on page 2 by striking out all of section 3 (page 2, lines 23 to 32 in amendment) and inserting the following:

**Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Maine Length of Service Award Program N163**

Initiative: Provides a base allocation for the Maine Length of Service Award Program.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2013-14</b>	<b>2014-15</b>
All Other	\$0	\$500
<b>OTHER SPECIAL REVENUE FUNDS TOTAL</b>	<b>\$0</b>	<b>\$500</b>

**SUMMARY**

This amendment removes the provision that dedicates a portion of the sales tax imposed on the sale of consumer fireworks. It allows the Maine Length of Service Award Program to accept donations and provides a base Other Special Revenue Funds allocation of \$500 in fiscal year 2014-15.

**FISCAL NOTE REQUIRED**  
**(See attached)**