



127th MAINE LEGISLATURE

LD 941

LR 1142(05)

An Act To Improve Tax Expenditure Transparency and Accountability

Fiscal Note for Bill as Engrossed with:

C "A" (S-296)

S "A" (S-322) to C "A" (S-296)

Committee: Taxation

Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings)				
General Fund	\$0	\$0	\$245,771	\$254,602
Appropriations/Allocations				
General Fund	\$168,884	\$237,280	\$245,771	\$254,602
Transfers				
General Fund	\$168,884	\$237,280	\$0	\$0

Fiscal Detail and Notes

This bill provides an appropriation of \$168,884 in fiscal year 2015-16 and \$237,280 in fiscal year 2016-17 for two positions and related costs in the Office of Program Evaluation and Government Accountability to conduct tax expenditure review and evaluation. The General Fund is reimbursed for these costs by lapsing the same amounts back to the unappropriated surplus of the General Fund from various accounts and line categories of the Legislature in fiscal year 2015-16 and fiscal year 2016-17. Years subsequent to fiscal year 2016-17 are not reimbursed.

Any additional costs to the State Controller in the Department of Administrative and Financial Services associated with these transfers are minor and can be absorbed within existing budgeted resources.