



# 130th MAINE LEGISLATURE

LD 731

LR 342(05)

## An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons

Fiscal Note for Bill as Engrossed with:

C "A" (S-187)

S "A" (S-604) to C "A" (S-187)

Committee: Taxation

### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$369,875	\$332,500	\$332,500
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$33,000	\$0	\$0
<b>Revenue</b>				
General Fund	\$0	(\$336,875)	(\$332,500)	(\$332,500)
Other Special Revenue Funds	\$0	(\$13,125)	(\$17,500)	(\$17,500)

#### Fiscal Detail and Notes

This bill provides a tax credit for businesses that employ volunteer firefighters and emergency medical service persons. The credit reduces General Fund revenue by \$336,875 and Local Government Fund revenue by \$13,125 in fiscal year 2022-23. The bill includes a one time General Fund appropriation of \$33,000 in fiscal year 2022-23 to the Department of Administrative and Financial Services for computer programming costs to add lines to tax returns.

LD 2041, "An Act to Correct Errors in Recently Enacted Legislation", includes ongoing General Fund appropriations of \$200,000 annually beginning in fiscal year 2022-23 to a newly created Regional Fire Service Training Fund within the Maine Community College System to provide grants to municipalities for regional fire service training.