



131st MAINE LEGISLATURE

LD 499

LR 1756(02)

An Act to Change Maine's Tax Laws

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$0	\$0	\$173,892	\$180,563
Appropriations/Allocations				
General Fund	\$0	\$0	\$173,892	\$180,563

Fiscal Detail and Notes

The Department of Labor has indicated that the Regulation and Enforcement program will require General Fund appropriations of \$173,892 in fiscal year 2025-26 and \$180,563 in fiscal year 2026-27 for 2 Labor and Safety Inspector positions and related All Other costs to support the anticipated increase in workload to ensure compliance with the commuter benefit. This fiscal note assumes that the positions begin on July 1, 2025.

Requiring employers of more than 20 employees to provide a pretax commuter benefit is expected to decrease individual income tax revenue to the General Fund by a minor amount.