

**132nd MAINE LEGISLATURE****LD 1876****LR 2191(04)****An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits****Fiscal Note for Senate Amendment " " to Committee Amendment "A"****Sponsor: Sen. Rotundo of Androscoggin****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	(\$150,000)	\$50,000	\$0	\$0
Appropriations/Allocations				
Other Special Revenue Funds	(\$150,000)	\$50,000	\$0	\$0
Revenue				
General Fund	\$150,000	(\$50,000)	\$0	\$0
Other Special Revenue Funds	(\$150,000)	\$50,000	\$0	\$0

Fiscal Detail and Notes

This amendment reduces one-time funding from \$150,000 in fiscal year 2025-26 to \$50,000 in fiscal year 2026-27 and changes the date by which the State Controller must transfer funding from the unappropriated surplus of the General Fund to the University of Maine System, New Ventures Maine program, Other Special Revenue Funds account to June 30, 2027. The amendment includes a corresponding one-time Other Special Revenue Funds allocation in fiscal year 2026-27 to authorize the expenditure of the funds.