

**132nd MAINE LEGISLATURE****LD 1876****LR 2191(06)****An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits****Fiscal Note for Bill as Engrossed with:****C "A" (H-760)****S "A" (S-482) to C "A" (H-760)****Committee: Taxation**

Fiscal Note

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

Fiscal Detail and Notes

This bill requires the State Controller to transfer \$50,000 no later than June 30, 2027 from the unappropriated surplus of the General Fund to the University of Maine System, New Ventures Maine program, Other Special Revenue Funds account to support a coalition of approximately 50 organizations providing free volunteer tax assistance and other financial education services to low-income individuals and families statewide. This bill includes a corresponding one-time Other Special Revenue Funds allocation in fiscal year 2025-26 to authorize the expenditure of the funds.

Any additional costs to the Department of Administrative and Financial Services to revise the Taxpayer Advocate and Experience Officer position and to the University of Maine System to submit the required report can be absorbed within existing budgeted resources.