**An Act To Create the Career and Technical Education Workforce Fund**

**Be it enacted by the People of the State of Maine as follows:**

**Sec.** **1. 20-A MRSA §8308** is enacted to read:

**§****8308.** **Career and Technical Education Workforce Fund**

The Career and Technical Education Workforce Fund, referred to in this section as "the fund," is established as an interest-bearing account administered by the department. Any private or public funds appropriated, allocated or dedicated to the fund must be deposited into the fund as well as income from any other source directed to the fund. All interest earned by the fund becomes part of the fund. Any balance remaining in the fund at the end of the fiscal year does not lapse but is carried forward into subsequent fiscal years. Balances in the fund may be used for the necessary expenses of the department in the administration of the fund. The commissioner shall make available to centers on a basis determined by the commissioner balances in the fund for the purposes of purchasing new equipment and making capital improvements.

**Sec.** **2. 36 MRSA §1811, sub-§3** is enacted to read:

**3.** **Sales of building supplies and materials.**  For sales occurring on or after November 1, 2021, in addition to the tax otherwise levied under this section, a tax of 1¢ per item on the sale of building supplies and materials is imposed. The State Tax Assessor shall determine annually the total amount contributed pursuant to this subsection and forward that amount to the Career and Technical Education Workforce Fund under Title 20-A, section 8308.

This subsection is repealed November 1, 2023.

**SUMMARY**

This bill creates the Career and Technical Education Workforce Fund under the Department of Education to pay for equipment and capital improvements in the career and technical education centers throughout the State, paid for by a one cent per item additional sales tax on building supplies and materials that terminates November 1, 2023.