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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 524, L.D. 695, Bill, “An Act To Reduce Taxes and Promote Employment”

Amend the bill in section 1 in §5219-S in subsection 1 in the first line (page 1, line 5 in L.D.) by striking out the following: "refundable"

Amend the bill in section 1 in §5219-S in subsection 2 in the first line (page 1, line 9 in L.D.) by striking out the following: "refundable"

Amend the bill in section 1 in §5219-S in subsection 3 in the 2nd line (page 1, line 16 in L.D.) by striking out the following: "refundable"

Amend the bill in section 1 in §5219-S by striking out all of subsection 4 (page 1, lines 26 and 27 in L.D.) and inserting the following:

~~'4. **Limitation.** The credit allowed by this section may not reduce the Maine income tax to less than zero.'~~

**5. Refundability.** The credit allowed by this section is refundable up to 50% of the amount of the credit calculated under subsections 1 to 3 that remains unused after the credit has reduced the Maine income tax to zero.'

Amend the bill by adding after section 2 the following:

**Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services - Bureau of 0002**

Initiative: Appropriates funds for 2 Tax Examiner positions effective January 1, 2012.

**COMMITTEE AMENDMENT**

1	<b>GENERAL FUND</b>	<b>2011-12</b>	<b>2012-13</b>
2	POSITIONS - LEGISLATIVE COUNT	2.000	2.000
3	Personal Services	\$59,449	\$126,634
4			
5	GENERAL FUND TOTAL	<u>\$59,449</u>	<u>\$126,634</u>

6 **Revenue Services - Bureau of 0002**

7 Initiative: Appropriates funds for computer programming changes, updating check stub  
 8 messages and notices, new reports, federal tape changes, testing and printing and mailing  
 9 costs.

10	<b>GENERAL FUND</b>	<b>2011-12</b>	<b>2012-13</b>
11	All Other	\$60,522	\$17,467
12			
13	GENERAL FUND TOTAL	<u>\$60,522</u>	<u>\$17,467</u>

14 **ADMINISTRATIVE AND FINANCIAL**  
 15 **SERVICES, DEPARTMENT OF**  
 16 **DEPARTMENT TOTALS**

17		<b>2011-12</b>	<b>2012-13</b>
18	GENERAL FUND	\$119,971	\$144,101
19			
20	DEPARTMENT TOTAL - ALL FUNDS	<u>\$119,971</u>	<u>\$144,101</u>
21			

22 **SUMMARY**

23 This amendment is the minority report of the committee. This amendment limits the  
 24 amount of refundability of the earned income tax credit to 50%. This amendment adds an  
 25 appropriations and allocations section.

26 **FISCAL NOTE REQUIRED**

27 (See attached)