

Date:

(Filing No. H- )

**JUDICIARY**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
130TH LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 643, L.D. 887, “An Act To Require Uniform Adherence to Internal Revenue Service Guidelines by Maine Nonprofit Organizations”

Amend the bill by striking out the title and substituting the following:

**'Resolve, Directing the Secretary of State To Create Recommendations To Increase Adherence to Federal Internal Revenue Service and State Tax Guidance by Maine Nonprofit Organizations'**

Amend the bill by striking out everything after the title and inserting the following:

**'Sec. 1. Secretary of State to review and make recommendations regarding adherence to federal Internal Revenue Service and state tax guidance by Maine nonprofit organizations. Resolved:** That the Secretary of State shall review the current levels of adherence to federal Internal Revenue Service and state tax guidance by Maine nonprofit organizations and develop recommendations for legislation or rules to increase adherence.

**Sec. 2. Report. Resolved:** That, by December 1, 2021, the Secretary of State shall report on its findings under section 1 to the Joint Standing Committee on Judiciary, including any recommendations for legislation. The committee may report out legislation based on these recommendations to the Second Regular Session of the 130th Legislature.

**Sec. 3. Appropriations and allocations. Resolved:** That the following appropriations and allocations are made.

**SECRETARY OF STATE, DEPARTMENT OF**

**Bureau of Administrative Services and Corporations 0692**

Initiative: Provides one-time funding to review the current level of adherence to federal Internal Revenue Service and state tax guidance by nonprofit organizations.

<b>GENERAL FUND</b>	<b>2021-22</b>	<b>2022-23</b>
All Other	\$212,890	\$0

# **COMMITTEE AMENDMENT**

GENERAL FUND TOTAL

\$212,890

\$0

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

### SUMMARY

This amendment replaces the bill, which is a concept draft, with a resolve directing the Secretary of State to review the current levels of adherence to federal Internal Revenue Service and state tax guidance by Maine nonprofit organizations and develop recommendations for legislation or rules to increase adherence. It directs the Secretary of State to report its findings to the Joint Standing Committee on Judiciary by December 1, 2021 and authorizes the committee to report out legislation based on these recommendations to the Second Regular Session of the 130th Legislature. The amendment also adds an appropriations and allocations section.

### FISCAL NOTE REQUIRED

(See attached)