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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1298, L.D. 1939, “An Act to Close Maine’s Tax Loophole for Offshore Profit Shifting”

Amend the bill by inserting 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: Creates and provides funding for one Tax Analyst position, 2 Tax Examiner III positions and 2 Principal Revenue Agent positions beginning October 1, 2026 and associated All Other costs, including one-time computer programming costs.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
Personal Services	\$0	\$485,322
All Other	\$0	\$142,290
<b>GENERAL FUND TOTAL</b>	\$0	\$627,612

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

**SUMMARY**

This amendment, which is the minority report of the committee, adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED  
(See attached)**

**COMMITTEE AMENDMENT**