

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32

Date: (Filing No. S- )

**TAXATION**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
132ND LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 412, L.D. 982, “An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation”

Amend the bill in Part B by striking out all of sections 1 and 2 and inserting the following:

**'Sec. B-1. 36 MRSA §111, sub-§1-F** is enacted to read:

**1-F. Mi'kmaq Nation.** "Mi'kmaq Nation" has the same meaning as in Title 30, section 7203, subsection 4.

**Sec. B-2. 36 MRSA §111, sub-§1-G** is enacted to read:

**1-G. Mi'kmaq Nation Trust Land.** "Mi'kmaq Nation Trust Land" has the same meaning as in Title 30, section 7203, subsection 6.'

Amend the bill by inserting after Part F the following:

**'PART G**

**Sec. G-1. Appropriations and allocations.** The following appropriations and allocations are made.

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

Initiative: Provides one-time funding for computer programming costs.

| <b>GENERAL FUND</b>       | <b>2025-26</b>  | <b>2026-27</b> |
|---------------------------|-----------------|----------------|
| All Other                 | \$19,300        | \$0            |
| <b>GENERAL FUND TOTAL</b> | <b>\$19,300</b> | <b>\$0</b>     |

'

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

1  
2  
3  
4  
5  
6

**SUMMARY**

This amendment specifies that the definitions of "Mi'kmaq Nation" and "Mi'kmaq Nation Trust Land" in Part B of the bill are the same as in the Mi'kmaq Nation Restoration Act. The amendment adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**

**(See attached)**