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STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
SECOND REGULAR SESSION

HOUSE AMENDMENT " " to H.P. 1349, L.D. 1858, Bill, "An Act To Achieve the Savings Required under Part F of the Biennial Budget and To Change Certain Provisions of the Law for Fiscal Years Ending June 30, 2014 and June 30, 2015"

Amend the amendment by inserting after Part Z the following:

'PART AA

Sec. AA-1. 36 MRSA §5111, sub-§1-D, as enacted by PL 2013, c. 368, Pt. Q, §4, is repealed and the following enacted in its place:

1-D. Single individuals and married persons filing separate returns; tax years beginning 2014. For tax years beginning on or after January 1, 2014, for single individuals and married persons filing separate returns:

Table with 2 columns: 'If Maine Taxable income is:' and 'The tax is:'. Rows include income brackets like 'Less than \$5,100' and corresponding tax rates like '2% of the Maine taxable income'.

Sec. AA-2. 36 MRSA §5111, sub-§2-D, as enacted by PL 2013, c. 368, Pt. Q, §6, is repealed and the following enacted in its place:

2-D. Heads of households; tax years beginning 2014. For tax years beginning on or after January 1, 2014, for unmarried individuals or legally separated individuals who qualify as heads of households:

Table with 2 columns: 'If Maine Taxable income is:' and 'The tax is:'. Rows include income brackets like 'Less than \$7,650' and corresponding tax rates like '2% of the Maine taxable income'.

1	<u>\$30,500 or more</u>	<u>\$1,043 plus 8.5% of the excess over</u>
2		<u>\$30,500</u>

3

4 **Sec. AA-3. 36 MRSA §5111, sub-§3-D**, as enacted by PL 2013, c. 368, Pt. Q,
5 §8, is repealed and the following enacted in its place:

6 **3-D. Individuals filing married joint return or surviving spouses; tax years**
7 **beginning 2014.** For tax years beginning on or after January 1, 2014, for individuals
8 **filing married joint returns or surviving spouses permitted to file a joint return:**

9	<u>If Maine Taxable income is:</u>	<u>The tax is:</u>
10	<u>Less than \$10,200</u>	<u>2% of the Maine taxable income</u>
11	<u>At least \$10,200 but less than \$20,350</u>	<u>\$204 plus 4.5% of the excess over \$10,200</u>
12	<u>At least \$20,350 but less than \$40,700</u>	<u>\$661 plus 7.0% of the excess over \$20,350</u>
13	<u>\$40,700 or more</u>	<u>\$2,086 plus 8.5% of the excess over</u>
14		<u>\$40,700</u>

15

16 **Sec. AA-4. 36 MRSA §5126, first ¶**, as amended by PL 2011, c. 380, Pt. N, §11
17 and affected by §19, is further amended to read:

18 For income tax years beginning on or after January 1, 1998 but before January 1,
19 1999, a resident individual is allowed \$2,400 for each exemption that the individual
20 properly claims for the taxable year for federal income tax purposes, unless the taxpayer
21 is claimed as a dependent on another return. For income tax years beginning on or after
22 January 1, 1999 but before January 1, 2000, a resident individual is allowed \$2,750 for
23 each exemption that the individual properly claims for the taxable year for federal income
24 tax purposes, unless the taxpayer is claimed as a dependent on another return. For
25 income tax years beginning on or after January 1, 2000 but before January 1, 2013, a
26 resident individual is allowed \$2,850 for each exemption that the individual properly
27 claims for the taxable year for federal income tax purposes, unless the taxpayer is claimed
28 as a dependent on another return. For income tax years beginning on or after January 1,
29 2013 but before January 1, 2014, a resident individual is allowed a deduction equal to the
30 total amount of deductions allowed for personal exemptions in accordance with the Code,
31 Section 151. For income tax years beginning on or after January 1, 2014, a resident
32 individual is allowed \$2,850 for each exemption that the individual properly claims for
33 the taxable year for federal income tax purposes, unless the taxpayer is claimed as a
34 dependent on another return.

35 **Sec. AA-5. Application.** This Part applies to tax years beginning on or after
36 January 1, 2014.

37

PART BB

38 **Sec. BB-1. 36 MRSA §4061**, as amended by PL 2011, c. 380, Pt. M, §3 and
39 affected by §10, is further amended to read:

1 **§4061. Applicability of provisions**

2 This chapter applies to the estates of persons who die after June 30, 1986 and before
3 January 1, 2013 or after January 1, 2014.

4 **Sec. BB-2. 36 MRSA §4101**, as enacted by PL 2011, c. 380, Pt. M, §9, is
5 amended to read:

6 **§4101. Applicability of provisions**

7 This chapter applies to the estates of persons who die after December 31, 2012 and
8 before January 1, 2014.

9 **PART CC**

10 **Sec. CC-1. 36 MRSA §5200, sub-§5**, as enacted by PL 2005, c. 457, Pt. FFF, §1
11 and affected by §2, is repealed and the following enacted in its place:

12 **5. Net income.** For purposes of this section, "net income" means for any taxable
13 year the total of the following as modified by section 5200-A:

14 A. The taxable income of the taxpayer for that taxable year under the laws of the
15 United States; and

16 B. The taxable income or loss of any corporation that is a member of a unitary group
17 and that is incorporated in any of the following jurisdictions: the Principality of
18 Andorra, Anguilla, Antigua and Barbuda, Aruba, the Commonwealth of the
19 Bahamas, the Kingdom of Bahrain, Barbados, Belize, Bermuda, the British Virgin
20 Islands, the Cayman Islands, the Cook Islands, the Republic of Cyprus, the
21 Commonwealth of Dominica, Gibraltar, Grenada, the Bailiwick of Guernsey, the Isle
22 of Man, the Bailiwick of Jersey, the Republic of Liberia, the Principality of
23 Liechtenstein, the Grand Duchy of Luxembourg, Malta, the Republic of the Marshall
24 Islands, the Republic of Mauritius, the Principality of Monaco, Montserrat, the
25 Republic of Nauru, the Caribbean Netherlands, Niue, the Independent State of
26 Samoa, the Republic of San Marino, the Republic of Seychelles, the Federation of St.
27 Christopher and Nevis, St. Lucia, St. Vincent and the Grenadines, the Turks and
28 Caicos Islands, the United States Virgin Islands and the Republic of Vanuatu.

29 **Sec. 2. Rules.** The State Tax Assessor shall adopt rules to determine the income or
30 loss for a corporation that is a member of a unitary group that is not otherwise required to
31 file a consolidated federal return and to prevent double taxation or double deduction of
32 any amount included in the computation of net income under the Maine Revised Statutes,
33 Title 36, section 5200, subsection 5. Rules adopted pursuant to this section are major
34 substantive rules as described in Title 5, chapter 375, subchapter 2-A.

35 **Sec. 3. Application.** This Part applies to tax years beginning on or after January 1,
36 2015.

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PART DD

Sec. DD-1. 36 MRSA §5219-II, sub-§2, as enacted by PL 2013, c. 368, Pt. L, §1, is amended to read:

2. Credit. A resident individual filing a single or married separate return or resident spouses filing joint returns with Maine adjusted gross income up to \$40,000 are allowed a credit against the taxes imposed under this Part in an amount equal to 40% of the amount by which the benefit base exceeds 10% of the resident individual's or the resident spouses' total Maine adjusted gross income as defined under section 5102, subsection 1-C, paragraph A that is greater than zero. The credit may not exceed ~~\$300~~ \$1,600 for resident individuals ~~under 70 years of age as of the last day of the taxable year and \$400 for resident individuals 70 years of age and older as of the last day of the taxable year.~~ ~~In the case of married individuals filing a joint return, only one spouse is required to be 70 years of age and older to qualify for the \$400 credit limitation.~~ In the case of resident married individuals filing separate returns, each of whom claim the credit on the same homestead, the credit for each spouse may not exceed ~~\$150 if, for the taxable year, neither spouse was a resident individual 70 years of age or older or \$200 if, for the taxable year, at least one spouse was 70 years of age or older~~ \$800.

Sec. DD-2. Application. This Part applies to tax years beginning on or after January 1, 2014.

PART EE

Sec. EE-1. 36 MRSA §5219-S, as amended by PL 2009, c. 213, Pt. BBBB, §16, is further amended to read:

§5219-S. Earned income credit

1. Resident taxpayer. A resident individual is allowed a credit against the tax otherwise due under this Part in the amount of 5% of the federal earned income credit for the same taxable year, except that for tax years beginning in 2009 and 2010, the applicable percentage is 4% and for tax years beginning on or after January 1, 2014, the applicable percentage is 12.1%.

2. Nonresident taxpayer. A nonresident individual is allowed a credit against the tax otherwise due under this Part in the amount of 5% of the federal earned income credit for the same taxable year, except that for tax years beginning in 2009 and 2010, the applicable percentage is 4% and for tax years beginning on or after January 1, 2014, the applicable percentage is 12.1%, multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income, as modified by section 5122.

3. Part-year resident taxpayer. An individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part in the amount of 5% of the federal earned income credit for the same taxable year, except that for tax years beginning in 2009 and 2010, the applicable percentage is 4% and for tax years beginning on or after January 1, 2014, the applicable percentage is 12.1%, multiplied by a ratio, the numerator of which is the individual's

1 Maine adjusted gross income as defined in section 5102, subsection 1-C, paragraph A for
2 that portion of the taxable year during which the individual was a resident plus the
3 individual's Maine adjusted gross income as defined in section 5102, subsection 1-C,
4 paragraph B for that portion of the taxable year during which the individual was a
5 nonresident and the denominator of which is the individual's entire federal adjusted gross
6 income, as modified by section 5122.

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

9 **5. Refundable.** The credit allowed under this section is fully refundable.

10 **Sec. EE-2. Application.** This Part applies to tax years beginning on or after
11 January 1, 2014.

12 **PART FF**

13 **Sec. FF-1. Maine Clean Election Fund; additional fiscal year 2014-15**
14 **transfer.** Notwithstanding any provision of law to the contrary, the State Controller
15 shall transfer \$3,000,000 on July 1, 2014 from the unappropriated surplus of the General
16 Fund to the Maine Clean Election Fund under the Maine Revised Statutes, Title 21-A,
17 section 1124.

18 **Sec. FF-2. Maine Clean Election Fund, additional payments to**
19 **candidates.** Notwithstanding any provision of law to the contrary, the Commission on
20 Governmental Ethics and Election Practices is authorized to distribute, through
21 rulemaking, the \$3,000,000 in section 1 of this Part to certified legislative candidates in
22 the 2014 general election. These rules are routine technical rules pursuant to the Maine
23 Revised Statutes, Title 5, chapter 375, subchapter 2-A.

24 **PART GG**

25 **Sec. GG-1. 5 MRSA §1522,** as amended by PL 2013, c. 1, Pt. E, §1, is repealed.

26 **Sec. GG-2. 5 MRSA §1536, sub-§1,** as amended by PL 2013, c. 1, Pt. E, §2, is
27 further amended to read:

28 **1. Final priority reserves.** After the transfers to the State Contingent Account
29 pursuant to section 1507; and the transfers to the Loan Insurance Reserve pursuant to
30 section 1511 ~~and the transfers pursuant to section 1522,~~ the State Controller shall transfer
31 at the close of each fiscal year from the unappropriated surplus of the General Fund an
32 amount equal to the amount available from the unappropriated surplus after all required
33 deductions of appropriations, budgeted financial commitments and adjustments
34 considered necessary by the State Controller have been made as follows:

35 A. Forty-eight percent to the stabilization fund;

36 C. Thirteen percent to the Reserve for General Fund Operating Capital;

1 D. Nine percent to the Retiree Health Insurance Internal Service Fund established in
 2 section 1519 to be used solely for the purpose of amortizing the unfunded actuarial
 3 liability associated with future health benefits;

4 E. Ten percent to the Capital Construction and Improvements Reserve Fund
 5 established in section 1516-A; and

6 F. Twenty percent to the Tax Relief Fund for Maine Residents established in section
 7 1518-A.

8 **Sec. GG-3. PL 2011, c. 380, Pt. T, §22** is amended to read:

9 **Sec. T-22. Noncumulative cost-of-living adjustment retirement benefit.**

10 No later than August 15th in 2012, and 2013 ~~and~~ 2014, the Executive Director of the
 11 Maine Public Employees Retirement System shall notify the State Controller of the total
 12 cost of providing a payment to retirees that would otherwise have been eligible for a cost-
 13 of-living adjustment but for the operation of the suspension of the annual cost-of-living
 14 adjustments pursuant to the provisions of this Part. The benefit calculation is equal to the
 15 change in the Consumer Price Index for the year ending in June of the prior calendar
 16 year, up to a maximum of 3%, but in no case may the change be less than 0%, multiplied
 17 by the retirement benefit payments up to a maximum of \$20,000 for the one-year period
 18 ending August 31st of that calendar year, excluding any retirement benefits calculated
 19 pursuant to this section. The State Controller shall transfer the amounts calculated
 20 pursuant to this section up to the balance available in the reserve for retirement benefits
 21 established in the Maine Revised Statutes, Title 5, section 1522 no later than September
 22 1st of each year. If the balance in the reserve for retirement benefits on that date is not
 23 sufficient to fully fund the total benefits calculated, the State Controller shall transfer the
 24 amount that is available in the reserve to the Maine Public Employees Retirement System
 25 and the executive director shall proportionally reduce the benefit calculated by this
 26 section to equal the amount of funding provided.

27 **Sec. GG-4. Appropriations and allocations.** The following appropriations and
 28 allocations are made.

29 **RETIREMENT SYSTEM, MAINE PUBLIC EMPLOYEES**

30 **Retirement System - Retirement Allowance Fund 0085**

31 Initiative: Provides funds for a noncumulative cost-of-living adjustment payable in 2014
 32 that is equal to the change in the Consumer Price Index for the year ending June 30, 2013,
 33 up to a maximum of 3% but not less than 0%, multiplied by the retirement benefit
 34 payments up to a maximum of \$30,000 for the one-year period ending August 31, 2014.

35	GENERAL FUND	2013-14	2014-15
36	All Other	\$0	\$10,500,000
37			
38	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$10,500,000</u>

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32**PART HH**

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

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**Executive Branch Departments and Independent Agencies - Statewide 0017**

Initiative: Provides funding to offset savings from eliminating certain longevity payments.

GENERAL FUND	2013-14	2014-15
Personal Services	\$294,060	\$0
GENERAL FUND TOTAL	<u>\$294,060</u>	<u>\$0</u>

HIGHWAY FUND	2013-14	2014-15
Personal Services	\$70,600	\$0
HIGHWAY FUND TOTAL	<u>\$70,600</u>	<u>\$0</u>

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF DEPARTMENT TOTALS	2013-14	2014-15
GENERAL FUND	\$294,060	\$0
HIGHWAY FUND	\$70,600	\$0
DEPARTMENT TOTAL - ALL FUNDS	<u>\$364,660</u>	<u>\$0</u>

EDUCATION, DEPARTMENT OF**General Purpose Aid for Local Schools 0308**

Initiative: Provides funds to reimburse local school administrative units for adjustments made to Title I revenues when calculating the total cost of kindergarten to grade 12 public education for each school administrative unit.

GENERAL FUND	2013-14	2014-15
All Other	\$0	\$42,000,000
GENERAL FUND TOTAL	<u>\$0</u>	<u>\$42,000,000</u>

1	EDUCATION, DEPARTMENT OF		
2	DEPARTMENT TOTALS	2013-14	2014-15
3			
4	GENERAL FUND	\$0	\$42,000,000
5			
6	DEPARTMENT TOTAL - ALL FUNDS	\$0	\$42,000,000

7 **HEALTH AND HUMAN SERVICES, DEPARTMENT OF (FORMERLY BDS)**
 8 **Consent Decree Z163**
 9 Initiative: Provides funds for mental health services in order to conform with the consent
 10 decree.

11	GENERAL FUND	2013-14	2014-15
12	All Other	\$0	\$2,600,000
13			
14	GENERAL FUND TOTAL	\$0	\$2,600,000

15 **Consumer-directed Services Z043**
 16 Initiative: Provides funding on an ongoing basis for consumer-directed, home-based care.

17	GENERAL FUND	2013-14	2014-15
18	All Other	\$0	\$378,000
19			
20	GENERAL FUND TOTAL	\$0	\$378,000

21 **Developmental Services Waiver - MaineCare 0987**
 22 Initiative: Appropriates funds to support services provided under the MaineCare Benefits
 23 Manual, Chapter II, Section 21 for individuals on the waiting list for waiver services.

24	GENERAL FUND	2013-14	2014-15
25	All Other	\$0	\$31,708,235
26			
27	GENERAL FUND TOTAL	\$0	\$31,708,235

28 **Developmental Services Waiver - Supports Z006**
 29 Initiative: Appropriates funds on an ongoing basis to support services provided under the
 30 MaineCare Benefits Manual, Chapter II, Section 29 for individuals on the waiting list for
 31 waiver services.

1	GENERAL FUND	2013-14	2014-15
2	All Other	\$0	\$2,624,849
3			
4	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$2,624,849</u>

5 **Medicaid Waiver for Brain Injury Residential/Community Serv Z160**

6 Initiative: Provides funding on an ongoing basis for the brain injury residential and
7 community services waiver in the MaineCare program.

8	GENERAL FUND	2013-14	2014-15
9	All Other	\$0	\$772,689
10			
11	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$772,689</u>

12 **HEALTH AND HUMAN SERVICES,**
13 **DEPARTMENT OF (FORMERLY BDS)**
14 **DEPARTMENT TOTALS**

15		2013-14	2014-15
16	GENERAL FUND	\$0	\$38,083,773
17			
18	DEPARTMENT TOTAL - ALL FUNDS	<u>\$0</u>	<u>\$38,083,773</u>

19 **HEALTH AND HUMAN SERVICES, DEPARTMENT OF (FORMERLY DHS)**

20 **Child Care Services 0563**

21 Initiative: Allocates funds for quality differential payments of 5% for Tier 2, 10% for Tier
22 3 and 25% for Tier 4 for child care services.

23	FEDERAL BLOCK GRANT FUND	2013-14	2014-15
24	All Other	\$0	\$1,114,544
25			
26	FEDERAL BLOCK GRANT FUND TOTAL	<u>\$0</u>	<u>\$1,114,544</u>

27 **Head Start 0545**

28 Initiative: Appropriates funds for the Head Start program.

29	GENERAL FUND	2013-14	2014-15
30	All Other	\$0	\$1,250,000
31			
32	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$1,250,000</u>

33 **Long Term Care - Office of Aging and Disability Services 0420**

1 Initiative: Provides funding on an ongoing basis for home-based care.

2	GENERAL FUND	2013-14	2014-15
3	All Other	\$0	\$3,011,040
4			
5	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$3,011,040</u>

6 **Long Term Care - Office of Aging and Disability Services 0420**

7 Initiative: Provides funding on an ongoing basis for the independent support services,
8 homemaker services, program.

9	GENERAL FUND	2013-14	2014-15
10	All Other	\$0	\$1,966,356
11			
12	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$1,966,356</u>

13 **Low-cost Drugs To Maine's Elderly 0202**

14 Initiative: Restores funding for the Low-cost Drugs To Maine's Elderly program.

15	FUND FOR A HEALTHY MAINE	2013-14	2014-15
16	All Other	\$0	\$1,400,000
17			
18	FUND FOR A HEALTHY MAINE TOTAL	<u>\$0</u>	<u>\$1,400,000</u>

19 **Maine Center for Disease Control and Prevention 0143**

20 Initiative: Restores funding for home visitation services.

21	FUND FOR A HEALTHY MAINE	2013-14	2014-15
22	All Other	\$0	\$5,700,000
23			
24	FUND FOR A HEALTHY MAINE TOTAL	<u>\$0</u>	<u>\$5,700,000</u>

25 **Maine Center for Disease Control and Prevention 0143**

26 Initiative: Restores funding for Healthy Maine Partnerships.

27	FUND FOR A HEALTHY MAINE	2013-14	2014-15
28	All Other	\$0	\$4,600,000
29			
30	FUND FOR A HEALTHY MAINE TOTAL	<u>\$0</u>	<u>\$4,600,000</u>

31 **Medical Care - Payments to Providers 0147**

1 Initiative: Allocates funds to support services provided under the MaineCare Benefits
 2 Manual, Chapter II, Section 29 for individuals on the waiting list for waiver services.

3	FEDERAL EXPENDITURES FUND	2013-14	2014-15
4	All Other	\$0	\$4,246,484
5			
6	FEDERAL EXPENDITURES FUND TOTAL	<u>\$0</u>	<u>\$4,246,484</u>

7 **Medical Care - Payments to Providers 0147**

8 Initiative: Allocates funds on an ongoing basis to support services provided under the
 9 MaineCare Benefits Manual, Chapter II, Section 21 for individuals on the waiting list for
 10 waiver services.

11	FEDERAL EXPENDITURES FUND	2013-14	2014-15
12	All Other	\$0	\$51,297,616
13			
14	FEDERAL EXPENDITURES FUND TOTAL	<u>\$0</u>	<u>\$51,297,616</u>

15 **Medical Care - Payments to Providers 0147**

16 Initiative: Notwithstanding any other provisions of law, adjusts funding by decreasing
 17 funding in the Medical Care - Payments to Providers program, Fund for a Healthy Maine
 18 account and increasing funding in the Medical Care - Payments to Providers program,
 19 General Fund account to reflect a redistribution of funding within the Fund for a Healthy
 20 Maine.

21	GENERAL FUND	2013-14	2014-15
22	All Other	\$0	\$11,700,000
23			
24	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$11,700,000</u>

25	FUND FOR A HEALTHY MAINE	2013-14	2014-15
26	All Other	\$0	(\$11,700,000)
27			
28	FUND FOR A HEALTHY MAINE TOTAL	<u>\$0</u>	<u>(\$11,700,000)</u>

29 **Medical Care - Payments to Providers 0147**

30 Initiative: Restores funding for the Medicare savings program.

1	GENERAL FUND	2013-14	2014-15
2	All Other	\$0	\$4,900,000
3			
4	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$4,900,000</u>

5	FEDERAL EXPENDITURES FUND	2013-14	2014-15
6	All Other	\$0	\$7,926,386
7			
8	FEDERAL EXPENDITURES FUND TOTAL	<u>\$0</u>	<u>\$7,926,386</u>

9 **Medical Care - Payments to Providers 0147**

10 Initiative: Provides funding on an ongoing basis for the brain injury residential and
 11 community services waiver in the MaineCare program.

12	FEDERAL EXPENDITURES FUND	2013-14	2014-15
13	All Other	\$0	\$1,249,925
14			
15	FEDERAL EXPENDITURES FUND TOTAL	<u>\$0</u>	<u>\$1,249,925</u>

16 **Medical Care - Payments to Providers 0147**

17 Initiative: Provides funds on an ongoing basis to support services provided under the
 18 MaineCare Benefits Manual, Chapter II, Section 22, the physically disabled waiver.

19	GENERAL FUND	2013-14	2014-15
20	All Other	\$0	\$788,688
21			
22	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$788,688</u>

23	FEDERAL EXPENDITURES FUND	2013-14	2014-15
24	All Other	\$0	\$1,275,805
25			
26	FEDERAL EXPENDITURES FUND TOTAL	<u>\$0</u>	<u>\$1,275,805</u>

27 **Nursing Facilities 0148**

28 Initiative: Provides funding for increased reimbursements under the MaineCare program
 29 for nursing facilities.

1	GENERAL FUND	2013-14	2014-15
2	All Other	\$0	\$11,584,000
3			
4	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$11,584,000</u>

5	FEDERAL EXPENDITURES FUND	2013-14	2014-15
6	All Other	\$0	\$18,738,623
7			
8	FEDERAL EXPENDITURES FUND TOTAL	<u>\$0</u>	<u>\$18,738,623</u>

9 **Temporary Assistance for Needy Families 0138**
 10 Initiative: Restores funding for child care rates.

11	FEDERAL BLOCK GRANT FUND	2013-14	2014-15
12	All Other	\$0	\$2,700,000
13			
14	FEDERAL BLOCK GRANT FUND TOTAL	<u>\$0</u>	<u>\$2,700,000</u>

15	HEALTH AND HUMAN SERVICES,		
16	DEPARTMENT OF (FORMERLY DHS)		
17	DEPARTMENT TOTALS	2013-14	2014-15
18			
19	GENERAL FUND	\$0	\$35,200,084
20	FEDERAL EXPENDITURES FUND	\$0	\$84,734,839
21	FUND FOR A HEALTHY MAINE	\$0	\$0
22	FEDERAL BLOCK GRANT FUND	\$0	\$3,814,544
23			
24	DEPARTMENT TOTAL - ALL FUNDS	<u>\$0</u>	<u>\$123,749,467</u>

25 **JUDICIAL DEPARTMENT**
 26 **Courts - Supreme, Superior and District 0063**
 27 Initiative: Provides funding to offset savings from eliminating certain longevity
 28 payments.

29	GENERAL FUND	2013-14	2014-15
30	Personal Services	\$201,087	\$0
31			
32	GENERAL FUND TOTAL	<u>\$201,087</u>	<u>\$0</u>

1	JUDICIAL DEPARTMENT		
2	DEPARTMENT TOTALS	2013-14	2014-15
3			
4	GENERAL FUND	\$201,087	\$0
5			
6	DEPARTMENT TOTAL - ALL FUNDS	\$201,087	\$0

7 **LEGISLATURE**

8 **Legislature 0081**

9 Initiative: Provides funding to offset savings from eliminating certain longevity
10 payments.

11	GENERAL FUND	2013-14	2014-15
12	Personal Services	\$2,771	\$0
13			
14	GENERAL FUND TOTAL	\$2,771	\$0

15	LEGISLATURE		
16	DEPARTMENT TOTALS	2013-14	2014-15
17			
18	GENERAL FUND	\$2,771	\$0
19			
20	DEPARTMENT TOTAL - ALL FUNDS	\$2,771	\$0

21	SECTION TOTALS	2013-14	2014-15
22			
23	GENERAL FUND	\$497,918	\$115,283,857
24	HIGHWAY FUND	\$70,600	\$0
25	FEDERAL EXPENDITURES FUND	\$0	\$84,734,839
26	FUND FOR A HEALTHY MAINE	\$0	\$0
27	FEDERAL BLOCK GRANT FUND	\$0	\$3,814,544
28			
29	SECTION TOTAL - ALL FUNDS	\$568,518	\$203,833,240

30 **PART II**

31 **Sec. II-1. 30-A MRSA §5681, sub-§5-C**, as amended by PL 2013, c. 368, Pt. J,
32 §1, is further amended to read:

33 **5-C. Transfers to General Fund.** For the months beginning on or after July 1,
34 2009, \$25,383,491 in fiscal year 2009-10, \$38,145,323 in fiscal year 2010-11,
35 \$40,350,638 in fiscal year 2011-12, \$44,267,343 in fiscal year 2012-13, \$73,306,246 in

1 fiscal year 2013-14 and ~~\$85,949,391~~ \$34,949,391 in fiscal year 2014-15 from the total
2 transfers pursuant to subsection 5 must be transferred to General Fund undedicated
3 revenue. The amounts transferred to General Fund undedicated revenue each fiscal year
4 pursuant to this subsection must be deducted from the distributions required by
5 subsections 4-A and 4-B based on the percentage share of the transfers to the Local
6 Government Fund pursuant to subsection 5. The reductions in this subsection must be
7 allocated to each month proportionately based on the budgeted monthly transfers to the
8 Local Government Fund as determined at the beginning of the fiscal year.'

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

11 SUMMARY

12 This amendment does the following.

13 Part AA repeals the changes in the income tax rates and brackets made by Public Law
14 2011, chapter 380, Part N and decreases the personal exemption amount to \$2,850.

15 Part BB reverts the estate tax to the rates in effect prior to 2013 and the exemption
16 amount to \$1,000,000.

17 Part CC requires corporations that file unitary income tax returns in Maine to include
18 income from certain jurisdictions outside the United States in net income when
19 apportioning income among tax jurisdictions. The State Tax Assessor is required to
20 adopt major substantive rules to determine the income or loss attributable to such
21 corporations and to prevent double taxation or deduction of income.

22 Part DD makes the following changes to the Maine resident property tax fairness
23 credit for tax years beginning on or after January 1, 2014:

24 1. It decreases the percentage by which the benefit base must exceed Maine adjusted
25 gross income from 10% to 4%; and

26 2. It increases the maximum credit from \$300 for resident individuals under 70 years
27 of age and \$400 for resident individuals at least 70 years of age to \$1,600, regardless of
28 age.

29 Part EE increases the state earned income credit from 5% to 12.1% of the federal
30 earned income credit and provides that the state earned income credit is fully refundable
31 for tax years beginning on or after January 1, 2014.

32 Part FF authorizes the State Controller to transfer \$3,000,000 on July 1, 2014 from
33 the unappropriated surplus of the General Fund to the Maine Clean Election Fund. It
34 authorizes the Commission on Governmental Ethics and Election Practices to distribute,
35 through rulemaking, the \$3,000,000 to certified legislative candidates in the 2014 general
36 election.

37 Part GG provides funding for the noncumulative cost-of-living adjustment retirement
38 benefit instead of funding it through a reserve funded by funds remaining after other
39 certain obligations of the State have been met.

40 Part HH does the following:

