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Date: (Filing No. S-)

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STATE OF MAINE
SENATE
130TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to S.P. 283, L.D. 731, “An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons”

Amend the amendment by inserting after the title the following:

'Amend the bill by striking out all of section 5 and inserting the following:

'**Sec. 5. 36 MRSA §5217-F** is enacted to read:

§5217-F. Employer support for volunteer firefighters and volunteer municipal emergency medical services persons

For tax years beginning on or after January 1, 2022, an employer who employs an individual who is a volunteer firefighter, as defined in Title 30-A, section 3151, subsection 4, or a volunteer municipal emergency medical services person and who permits that employee to respond to fire calls or emergency medical services calls, as appropriate, during hours when the employee is scheduled to work without a reduction in pay is eligible for a credit against the tax imposed by this Part equal to the compensation that is paid to the employee at the employee's regular rate of pay during the time when the employee is away from work due to firefighting or emergency response responsibilities. For the purposes of this subsection, "volunteer municipal emergency medical services person" means an emergency medical services person as defined in Title 32, section 83, subsection 12 who responds to emergency medical services calls from a municipality and who receives no compensation from the municipality other than injury and death benefits.'

Amend the amendment by striking out all of section 7 and inserting the following:

'**Sec. 7. 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.

GENERAL FUND	2021-22	2022-23
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SENATE AMENDMENT

1	All Other	\$0	\$33,000
2			
3	GENERAL FUND TOTAL	<u>\$0</u>	<u>\$33,000</u>

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

7

SUMMARY

8 This amendment strikes out fiscal year 2021-22 funding and pushes forward to fiscal
9 year 2022-23 one-time funding for computer programming and makes the employer tax
10 credit apply to tax years beginning on or after January 1, 2022.

11 **SPONSORED BY:** _____

12 (Senator BREEN, C.)

13 **COUNTY: Cumberland**