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Date: (Filing No. S- )

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**STATE OF MAINE  
SENATE  
131ST LEGISLATURE  
FIRST REGULAR SESSION**

SENATE AMENDMENT “ ” to H.P. 5, L.D. 3, “An Act to Establish the Winter Energy Relief Payment Program to Aid Residents with High Heating Costs and to Finalize the COVID Pandemic Relief Payment Program”

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

**'An Act to Provide Aid to Residents with High Heating Costs and to Finalize the COVID Pandemic Relief Payment Program by Temporarily Suspending the Sales Tax'**

Amend the bill in Part A by striking out all of section 3 and inserting the following:

**'Sec. A-3. Appropriations and allocations.** The following appropriations and allocations are made.

**HOUSING AUTHORITY, MAINE STATE**

**Housing Authority - State 0442**

Initiative: Provides one-time funding to supplement the federal Low Income Home Energy Assistance Program to help home energy assistance program recipients receive a financial benefit similar to last year given high fuel prices.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
All Other	\$40,000,000	\$0	\$0
<b>OTHER SPECIAL REVENUE FUNDS</b>	<u>\$40,000,000</u>	<u>\$0</u>	<u>\$0</u>
<b>TOTAL</b>			

**Housing Authority - State 0442**

Initiative: Provides one-time funding for heating assistance for households ineligible for home energy assistance program benefits or home energy assistance program households that have already exhausted their fuel assistance benefit and Energy Crisis Intervention Program amount. Funds will be distributed to community action agencies. Households may be eligible for up to \$800 in emergency funds to avert an energy crisis.

<b>OTHER SPECIAL REVENUE FUNDS</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>

**SENATE AMENDMENT**

1	All Other	\$10,000,000	\$0	\$0
2				
3	OTHER SPECIAL REVENUE FUNDS	<u>\$10,000,000</u>	<u>\$0</u>	<u>\$0</u>
4	TOTAL			
5				
6	<b>HOUSING AUTHORITY, MAINE</b>			
7	<b>STATE</b>			
8	<b>DEPARTMENT TOTALS</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
9				
10	<b>OTHER SPECIAL REVENUE</b>	<b>\$50,000,000</b>	<b>\$0</b>	<b>\$0</b>
11	<b>FUNDS</b>			
12				
13	<b>DEPARTMENT TOTAL - ALL</b>	<b><u>\$50,000,000</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
14	<b>FUNDS</b>			

- 15 '
  - 16 Amend the bill in Part A by striking out all of section 4.
  - 17 Amend the bill by striking out all of Part B.
  - 18 Amend the bill in Part C by striking out all of section 4.
  - 19 Amend the bill by inserting after Part F the following:

**'PART G**

21 **Sec. G-1. Suspension of sales and use tax.** Notwithstanding the Maine Revised  
22 Statutes, Title 36, section 1811, subsection 1, paragraph D and section 1861, the sales and  
23 use tax imposed on the value of all tangible personal property and taxable services is  
24 suspended from February 1, 2023 until such time as the State Tax Assessor determines that  
25 the net loss of revenue to the General Fund from the suspension of the sales and use tax  
26 pursuant to this section has resulted in a loss of \$398,000,000. The suspension under this  
27 section does not apply to the imposition of sales and use tax pursuant to Title 36, section  
28 1811, subsection 1, paragraph D, subparagraphs (1) to (5).

29 **Sec. G-2. Resumption of sales and use tax.** The State Tax Assessor, at least 2  
30 weeks prior to the date the State Tax Assessor determines that the net loss of revenue to the  
31 General Fund from the suspension of the sales and use tax pursuant to section 1 has resulted  
32 in a loss of \$398,000,000, shall publicly announce the resumption of the sales and use tax  
33 suspended pursuant to section 1 and specify the date of the resumption.'

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

**SUMMARY**

- 36 This amendment makes the following changes to the bill:
- 37 1. It removes the transfer from the unappropriated surplus of the General Fund of
- 38 \$21,000,000 to the Maine State Housing Authority to provide funds for short-term
- 39 emergency housing and emergency shelters.
- 40

1           2. It eliminates Part B of the bill, which establishes the Winter Energy Relief Payment  
2 Program and transfers funds on a one-time basis totaling \$398,000,000 from the  
3 unappropriated surplus of the General Fund to provide relief payments of \$450 to  
4 individuals who filed a Maine income tax return as of October 31, 2022 and who had  
5 income less than: \$200,000, if filing as an individual filing a married joint return or a  
6 surviving spouse permitted to file a joint return; \$150,000, if filing as a head of household;  
7 or \$100,000, if filing as a single individual or a married individual filing a separate return.

8           3. It removes the transfer authorized in the bill of any available balance in the Winter  
9 Energy Relief Payment Program to the COVID Pandemic Relief Payment Program Fund  
10 to complete the \$850 pandemic relief payment to each eligible resident of the State as  
11 authorized in Public Law 2021, chapter 635, Part L.

12           4. It suspends the 5.5% sales and use tax imposed on tangible personal property and  
13 taxable services from February 1, 2023 until such time as the State Tax Assessor determines  
14 that the net loss of revenue to the General Fund from the suspension of the sales and use  
15 tax has resulted in a loss of \$398,000,000, the same amount used for the Winter Energy  
16 Relief Payment Program in the bill. The suspension does not apply to other sales and use  
17 taxes such as those imposed on prepared food, liquor, cannabis and the short-term rental of  
18 living quarters and automobiles.

19 **SPONSORED BY:** \_\_\_\_\_

20           **(Senator BRAKEY, E.)**

21           **COUNTY: Androscoggin**