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State of Maine  
ONE HUNDRED AND TWENTY-SIXTH LEGISLATURE  
COMMITTEE ON TAXATION

January 28, 2013

Senator Dawn Hill, Senate Chair  
Representative Margaret R. Rotundo, House Chair  
Members, Joint Standing Committee on Appropriations and Financial Affairs

RE: Taxation Committee report back on LR 1045

Dear Senator Hill and Representative Rotundo,

We are writing to provide the recommendations of the Joint Standing Committee on Taxation on the portions of LR 1045 that were considered during a public hearing on January 24, 2013, and in our work session on January 25, 2013. Attached are the required forms for our report.

The Committee members unanimously support the 4 taxation initiatives included in Part A of the Governor's supplemental budget and Part H, which recognizes an estate tax receivable.

Thank you for the opportunity to provide this input. Please feel free to contact us if you have questions.

Sincerely,

Handwritten signature of Senator Anne M. Haskell in black ink.

Senator Anne M. Haskell  
Senate Chair

Handwritten signature of Representative Adam A. Goode in black ink.

Representative Adam A. Goode  
House Chair

cc: Members, Joint Standing Committee on Taxation  
Maureen Dawson, AFA Committee Analyst

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TAXATION COMMITTEE

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

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Maine Board of Tax Appeals Z146

Initiative: Reduces funding as a result of salary and benefits savings. This initiative relates to curtailment of allotments.

Ref. #: 22 One Time Committee Vote: IN (12-0) AFA Vote: \_\_\_\_\_

GENERAL FUND	2012-13	2013-14	2014-15
Personal Services	(\$14,011)	\$0	\$0
<b>GENERAL FUND TOTAL</b>	<b>(\$14,011)</b>	<b>\$0</b>	<b>\$0</b>

Revenue Services, Bureau of 0002

Initiative: Reduces funding as a result of salary and benefits savings. This initiative relates to curtailment of allotments.

Ref. #: 3 One Time Committee Vote: IN (12-0) AFA Vote: \_\_\_\_\_

GENERAL FUND	2012-13	2013-14	2014-15
Personal Services	(\$493,724)	\$0	\$0
<b>GENERAL FUND TOTAL</b>	<b>(\$493,724)</b>	<b>\$0</b>	<b>\$0</b>

Veterans' Organization Tax Reimbursement Z062

Initiative: Reduces funding as the result of reimbursements that were lower than budgeted. This initiative relates to curtailment of allotments.

Ref. #: 20 One Time Committee Vote: IN (13-0) AFA Vote: \_\_\_\_\_

GENERAL FUND	2012-13	2013-14	2014-15
All Other	(\$10,885)	\$0	\$0
<b>GENERAL FUND TOTAL</b>	<b>(\$10,885)</b>	<b>\$0</b>	<b>\$0</b>

Veterans Tax Reimbursement 0407

Initiative: Reduces funding as the result of reimbursements that were lower than budgeted. This initiative relates to curtailment of allotments.

Ref. #: 15 One Time Committee Vote: IN (13-0) AFA Vote: \_\_\_\_\_

GENERAL FUND	2012-13	2013-14	2014-15
All Other	(\$63,030)	\$0	\$0
<b>GENERAL FUND TOTAL</b>	<b>(\$63,030)</b>	<b>\$0</b>	<b>\$0</b>

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ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

DEPARTMENT TOTALS	2012-13	2013-14	2014-15
GENERAL FUND	(\$581,650)	\$0	\$0
DEPARTMENT TOTAL - ALL FUNDS	(\$581,650)	\$0	\$0

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IN (13-0)

**PART H**

**Sec. H-1. Estate Tax Revenue.** Notwithstanding any other provision of law, the State Controller is authorized to recognize a receivable for up to \$7,000,000 during fiscal year 2012-13 within the estate tax revenue for receipt of an identified amount due to the State.

**SUMMARY  
PART H**

This Part authorizes the State Controller to recognize a receivable of up to \$7,000,000 during fiscal year 2012-13 of estate tax revenue.