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Amendment  
Review

LD 1251

L.D. 1251

(Filing No. H- )

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Date:

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**TAXATION**

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Reproduced and distributed under the direction of the Clerk of the House.

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**STATE OF MAINE**

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**HOUSE OF REPRESENTATIVES**

7

**130TH LEGISLATURE**

8

**FIRST SPECIAL SESSION**

9

COMMITTEE AMENDMENT “ ” to H.P. 917, L.D. 1251, “An Act To Encourage Charitable Giving”

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Amend the bill in section 1 in subsection 4 in the 3rd line (page 1, line 6 in L.D.) by striking out the following: "or for" and inserting the following: 'and for'

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Amend the bill by inserting after section 1 the following:

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**'Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

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**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

17

**Revenue Services, Bureau of 0002**

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

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**GENERAL FUND**

**2021-22**

**2022-23**

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All Other

\$11,000

\$0

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22

GENERAL FUND TOTAL

\$11,000

\$0

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

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**SUMMARY**

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This amendment adds an appropriations and allocations section. The amendment also makes a technical correction.

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**FISCAL NOTE REQUIRED**

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(See attached)

**COMMITTEE AMENDMENT**



# 130th MAINE LEGISLATURE

LD 1251

LR 1373(02)

## An Act To Encourage Charitable Giving

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$1,656,875	\$1,674,750	\$1,738,500	\$1,814,500
<b>Appropriations/Allocations</b>				
General Fund	\$11,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$1,645,875)	(\$1,674,750)	(\$1,738,500)	(\$1,814,500)
Other Special Revenue Funds	(\$64,125)	(\$65,250)	(\$91,500)	(\$95,500)

#### Fiscal Detail and Notes

The bill provides an itemized deduction for charitable contributions that exceeds the State's limit on itemized deductions and would result in a reduction in General Fund revenue of \$1,645,875 in fiscal year 2021-22 and \$1,674,750 in fiscal year 2022-23. The bill includes a one-time General Fund appropriation of \$11,000 in fiscal year 2021-22 to the Department of Administrative and Financial Services for computer programming costs.