



# 125th MAINE LEGISLATURE

LD 6

LR 75(03)

## An Act To Provide a Sales Tax Exemption for Bags Provided by Redemption Centers for Returnable Containers

Fiscal Note for Bill as Engrossed with:  
C "A" (S-11)  
Committee: Taxation

### Fiscal Note

	FY 2010-11	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>					
General Fund	\$66,880	\$158,175	\$27,301	\$28,529	\$29,813
<b>Revenue</b>					
General Fund	(\$66,880)	(\$158,175)	(\$27,301)	(\$28,529)	(\$29,813)
Other Special Revenue Funds	(\$3,520)	(\$8,325)	(\$1,437)	(\$1,502)	(\$1,569)

#### Fiscal Detail and Notes

Creating an exemption from sales tax on a retroactive basis back to Jan 2004 for plastic bags used by licensed local redemption centers to sort, store and transport returnable beverage containers will result in a loss of revenue to the General Fund and reduce revenue sharing. Any additional costs associated with administration of the sales tax exemption can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 21

LR 46(05)

## An Act To Exempt from the Sales Tax Meals Provided at Retirement Facilities

### Fiscal Note for Bill as Engrossed with:

C "A" (H-166)

S "A" (S-80)

Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$1,299,600	\$473,195	\$527,411	\$543,234
<b>Revenue</b>				
General Fund	(\$1,299,600)	(\$473,195)	(\$527,411)	(\$543,234)
Other Special Revenue Funds	(\$68,400)	(\$93,305)	(\$56,084)	(\$57,766)

### Fiscal Detail and Notes

Exempting meals provided to residents of full-service retirement facilities from sales tax and applying the exemption retroactively to transactions for which an assessment was not made before January 1, 2010 will reduce General Fund revenues and reduce revenue sharing starting in fiscal year 2011-12 and will reduce revenue to the Tourism Marketing Fund starting in fiscal year 2012-13.



# 125th MAINE LEGISLATURE

LD 22

LR 23(03)

## An Act To Improve the Maine Seed Capital Tax Credit

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-217)  
Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$53,200	\$32,300	\$12,350
<b>Revenue</b>				
General Fund	\$0	(\$53,200)	(\$32,300)	(\$12,350)
Other Special Revenue Funds	\$0	(\$2,800)	(\$1,700)	(\$650)

#### Fiscal Detail and Notes

Expanding the Maine Seed Capital Tax Credit will reduce income tax revenues beginning in fiscal year 2013. Any additional costs to Maine Revenue Services associated with administrating the credits can be absorbed within existing budgeted resources.

Additional costs to the Finance Authority of Maine associated with rulemaking can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 59

LR 335(07)

## An Act To Provide Sales Tax Exemption or Refund on Parts and Supplies Purchased To Operate Windjammers

Fiscal Note for Bill as Engrossed with:

C "A" (H-72)

S "A" (S-122) to C "A" (H-72)

Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$54,880	\$72,200	\$76,000	\$79,000
<b>Appropriations/Allocations</b>				
General Fund	\$7,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$47,880)	(\$72,200)	(\$76,000)	(\$79,000)
Other Special Revenue Funds	(\$2,520)	(\$3,800)	(\$4,000)	(\$4,200)

### Fiscal Detail and Notes

Authorizing sales tax refunds and exemption certificates for the purchase of parts and supplies used for the operation, repair or maintenance of windjammers based in this state that are used to carry cargo or passengers for a fee will deprive the General Fund of certain sales tax revenues and reduce revenue sharing. The bill includes a General Fund appropriation to the Bureau of Revenue Services to change computer systems, create tax certificates and generate new tax forms, as well as for the costs of implementing the refund and exemption on a one-time basis.



# 125th MAINE LEGISLATURE

LD 66

LR 795(03)

## An Act To Amend the Laws Governing the Capital Reserve Funds of the Maine Educational Loan Authority

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-149)  
Committee: Education and Cultural Affairs**

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### Fiscal Note

Potential contingent liability - General Fund

#### Fiscal Detail and Notes

Decreasing the cap placed on the principal amount of bonds that the Maine Educational Loan Authority may have outstanding at one time reduces the pledge of the moral obligation of the state for student loan bonds. However, extending the timeframe that the Authority has to create or establish a capital reserve fund from June 30, 2011 to June 30, 2017 will extend the State's moral obligation for student loan bonds beyond June 30, 2011.



# 125th MAINE LEGISLATURE

LD 70

LR 604(03)

## An Act To Include Independent Practice Dental Hygienists in MaineCare

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-49)**

**Committee: Health and Human Services**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$54,320	\$271,601	\$488,882	\$651,843
<b>Appropriations/Allocations</b>				
General Fund	\$54,320	\$271,601	\$488,882	\$651,843
Federal Expenditures Fund	\$93,570	\$467,852	\$842,134	\$1,122,845

#### Fiscal Detail and Notes

Provides an appropriation of \$54,320 in 2011-12 and \$271,601 in 2012-13 for the state share of the costs of MaineCare reimbursement for services provided by dental hygienists practicing independently effective April 1, 2012. Assumes initially five dental hygienists will provide services to an average of 15 MaineCare eligible children per week each at an estimated annual cost of \$316 per child per year, and that 50% of this utilization would replace existing services and 50% would reflect an increase in MaineCare dental hygienists services provided. Further assumes an additional five dental hygienists each year in subsequent years will provide services to MaineCare children.



# 125th MAINE LEGISLATURE

LD 82

LR 580(03)

## An Act To Amend the Laws Governing County Jail Budgeting for York County

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-289)**

**Committee: Criminal Justice and Public Safety**

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### Fiscal Note

Future biennium cost increase - General Fund

#### **Fiscal Detail and Notes**

The reduction in the York county assessment for correctional-related expenditures will not have a financial impact on the State Board of Corrections until fiscal year 2013-14. The current correctional-related assessment for York county is \$8,667,248 and includes the cost of the county jail's annual debt service obligation for its heating, ventilating and air conditioning system, \$280,433. The last scheduled payment for that system is due March 1, 2013 so beginning in fiscal year 2013-14, based on the current assessment, York county would continue to assess \$280,433 for debt service costs they are no longer obligated to pay. That surplus would then become available for the State Board of Corrections to reinvest in other correctional-related costs. This bill lowers the assessment by \$280,433, thereby eliminating the future benefit to the State Board of Corrections.



# 125th MAINE LEGISLATURE

LD 98

LR 50(03)

## Resolve, Directing the Commissioner of Education To Adopt a Policy Regarding Management of Head Injuries in Youth Sports

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-519)  
Committee: Education and Cultural Affairs**

### Fiscal Note

State Mandate - Unfunded

#### State Mandates

<b>Required Activity</b>	<b>Unit Affected</b>	<b>Local Cost</b>
Requires all public schools and those private schools enrolling more than 60% of their students at public expense to adopt and implement a policy on management of head injuries in school athletic practices, games and activities that is consistent with the model policy proposed by the Commissioner of Education by July 1, 2012.	School	Insignificant statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

#### Fiscal Detail and Notes

To the extent that the requirements included in this bill are already in place, the impact of this legislation on school administrative units is not expected to be significant. The impact to those school administrative units that have not put the requirements of this legislation into place can not be determined at this time.

Additional costs to the Department of Education to convene a working group to advise the commissioner on the adoption of a policy on the management of head injuries in school activities can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 140

LR 695(03)

## An Act To Eliminate the Restriction on Net Operating Loss Carry-forwards

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-255)**

**Committee: Taxation**

### Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$7,467,000	\$1,140,000	(\$1,083,000)	(\$1,710,000)
<b>Revenue</b>				
General Fund	(\$7,467,000)	(\$1,140,000)	\$1,083,000	\$1,710,000
Other Special Revenue Funds	(\$393,000)	(\$60,000)	\$57,000	\$90,000

#### Fiscal Detail and Notes

Eliminating the restriction on net operating loss carry-forwards (NOLs) for both individual taxpayers and corporations allows individuals to deduct NOLs for the purposes of computing Maine income tax. This bill reduces General Fund revenue and reduces revenue sharing in the present biennium in both fiscal years 2011-12 and 2012-13, but increases General Fund revenue and revenue sharing in the following biennium.



# 125th MAINE LEGISLATURE

LD 164

LR 926(05)

## An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State

Fiscal Note for Bill as Engrossed with:

C "A" (H-35)

H "A" (H-44) to C "A" (H-35)

Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$26,125	\$50,825	\$79,325	\$107,825
<b>Revenue</b>				
General Fund	(\$26,125)	(\$50,825)	(\$79,325)	(\$107,825)
Other Special Revenue Funds	(\$1,375)	(\$2,675)	(\$4,175)	(\$5,675)

### Fiscal Detail and Notes

Extending the dental care access income tax credit by permitting the certification of an additional 6 dentists at a reduced credit maximum of \$12,000 on an annual basis through 2020 will result in losses to the General Fund and reduce revenue sharing.



# 125th MAINE LEGISLATURE

LD 185

LR 304(05)

## An Act To Refund the Sales Tax Paid on Fuel Used in Commercial Fishing Vessels

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-53)**

**H "A" (H-87) to C "A" (H-53)**

**Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$365,750	\$532,950	\$543,609	\$554,481
<b>Revenue</b>				
General Fund	(\$365,750)	(\$532,950)	(\$543,609)	(\$554,481)
Other Special Revenue Funds	(\$19,250)	(\$28,050)	(\$28,161)	(\$29,183)

### Fiscal Detail and Notes

Requiring the refund of sales tax on purchases of fuel for use in all commercial fishing vessels and allowing exempt purchases for eligible certificate holders will reduce General Fund revenue and reduce revenue sharing. Any costs associated with education efforts regarding the new refund and exemption system can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 194

LR 339(03)

## An Act To Make Permanent the Direction of Fines Derived from Tribal Law Enforcement Activities to the Passamaquoddy Tribe and the Penobscot Nation

Fiscal Note for Bill as Engrossed with:

C "A" (H-375)

Committee: Judiciary

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$12,000	\$12,000	\$12,000
<b>Revenue</b>				
General Fund	\$0	(\$12,000)	(\$12,000)	(\$12,000)

#### Fiscal Detail and Notes

The General Fund revenue loss is estimated to be \$12,000 annually beginning in fiscal year 2012-13.



# 125th MAINE LEGISLATURE

LD 205

LR 879(03)

## An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Fiscal Note for Bill as Engrossed with:

C "A" (S-90)

Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$29,260	\$43,472	\$45,211	\$47,019
<b>Revenue</b>				
General Fund	(\$29,260)	(\$43,472)	(\$45,211)	(\$47,019)
Other Special Revenue Funds	(\$1,540)	(\$2,288)	(\$2,380)	(\$2,475)

#### Fiscal Detail and Notes

Establishing a sales tax exemption for sales to incorporated non-profit performing arts organizations will result in a reduction in revenue to the General Fund and reduce revenue sharing.



# 125th MAINE LEGISLATURE

LD 210

LR 74(07)

## An Act Regarding the Saltwater Recreational Fishing Registry

### Fiscal Note for Bill as Engrossed with:

C "A" (S-136)

S "B" (S-147) to C "A" (S-136)

Committee: Marine Resources

### Fiscal Note

	FY 2010-11	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>					
General Fund	\$3,800	\$6,180	\$6,365	\$6,556	\$6,753
<b>Appropriations/Allocations</b>					
General Fund	\$3,800	\$6,180	\$6,365	\$6,556	\$6,753
Other Special Revenue Funds	(\$161,916)	(\$54,933)	(\$54,933)	\$500	\$500
<b>Revenue</b>					
Other Special Revenue Funds	(\$188,424)	(\$729,730)	(\$936,020)	\$500	\$500

### Fiscal Detail and Notes

This bill repeals the existing striped bass endorsement registry requirement and related fees (included within PL 2009, c. 559) and requires that certain individuals engaging in saltwater recreational fishing register at no cost to the individual. Revenues recognized from the fees assessed in PL 2009, c. 559 have been reversed. Allocations included in PL 2009, c. 559 for costs associated with the registry have also been reversed. The costs reversed in 2011-12 and 2012-13 equal costs above baseline and included within the Governor's Proposed 2012-2013 Biennial Budget.

The Department of Marine Resources may charge a \$1 agent fee for persons registering with the department. It is estimated that Other Special Revenue Funds revenue to the Department of Marine Resources will increase by \$400 in fiscal year 2010-11 and \$500 in fiscal year 2011-12 and beyond and will cover the costs of printing registrations for persons registering at the department's office. The bill includes a General Fund appropriation to the Department of Inland Fisheries and Wildlife of \$3,800 in fiscal year 2010-11 and \$6,180 in fiscal year 2011-12 for computer programming and database storage fees. Since the number of items processed by the Department of Inland Fisheries and Wildlife will be increased by these registrations, it is possible that there could be delays in processing time. Additionally, any enforcement related to this registry would be performed by existing Marine Patrol Officers.



# 125th MAINE LEGISLATURE

LD 213

LR 1164(03)

## An Act To Provide Funding for the Fish Stocking Program

**Fiscal Note for Bill as Engrossed with:  
C "A" (S-110)  
Committee: Inland Fisheries and Wildlife**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$500,000	\$500,000	\$500,000	\$500,000
<b>Appropriations/Allocations</b>				
General Fund	\$500,000	\$500,000	\$500,000	\$500,000

#### Fiscal Detail and Notes

The bill includes a General Fund appropriation to the Department of Inland Fisheries and Wildlife of \$500,000 beginning in fiscal year 2011-12 for the purchase of fish for the fish stocking program.



# 125th MAINE LEGISLATURE

LD 234

LR 633(03)

## An Act To Provide a Sales Tax Exemption to Commercial Horticulturists

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-153)  
Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$124,688	\$166,250	\$166,250	\$166,250
<b>Revenue</b>				
General Fund	(\$124,688)	(\$166,250)	(\$166,250)	(\$166,250)
Other Special Revenue Funds	(\$6,563)	(\$8,750)	(\$8,750)	(\$8,750)

#### Fiscal Detail and Notes

Providing a sales tax exemption for products used in commercial agricultural production will reduce General Fund revenue by \$166,250 annually and will reduce revenue sharing.



# 125th MAINE LEGISLATURE

LD 247

LR 909(03)

An Act To Amend the Gift Card Laws

Fiscal Note for Bill as Engrossed with:

C "A" (H-442)

Committee: Judiciary

## Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$75,000	\$75,000
<b>Revenue</b>				
General Fund	\$0	\$0	(\$75,000)	(\$75,000)

### Fiscal Detail and Notes

Providing that gift obligation and stored value cards sold on or after December 31, 2011 are only presumed abandoned if the issuer sells at least \$250,000 in face value of gift obligations and stored value cards during the previous calendar year will reduce General Fund revenue by an estimated \$75,000 starting in fiscal year 2013-14.



# 125th MAINE LEGISLATURE

LD 262

LR 965(03)

## An Act To Expand Eligibility of Certain Municipal Landfills To Participate in the State's Remediation and Closure Program

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-30)**

**Committee: Environment and Natural Resources**

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### Fiscal Note

Current biennium cost increase - General Fund

#### Fiscal Detail and Notes

This bill requires the State to pay 75% of the costs of closing municipal landfills that meet certain criteria. It is assumed that there are five licensed municipal landfills likely to be eligible to receive such funding. Estimates by the Department of Environmental Protection (DEP) put these costs at \$3,277,500 with \$1,065,000 in fiscal year 2012-13 and \$2,212,500 in fiscal year 2013-14. According to the DEP, the State currently owes approximately \$2,600,000 for landfill remediation expenses already incurred. Typically, state participation in costs of this nature have been paid from bond proceeds. Since no bond proceeds are available at this time, subsequent legislation will be required to create a bond issue or provide a General Fund appropriation to fund these costs.



# 125th MAINE LEGISLATURE

LD 299

LR 1232(03)

## An Act Regarding the Southern Maine Veterans Memorial Cemetery

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-14)**

**Committee: Veterans and Legal Affairs**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$104,026	\$198,971	\$204,940	\$211,088
<b>Appropriations/Allocations</b>				
General Fund	\$104,026	\$198,971	\$204,940	\$211,088

#### Fiscal Detail and Notes

The bill includes a General Fund appropriation to the Department of Defense, Veterans and Emergency Management to reorganize one seasonal Equipment Operator I position to full-time and establish one Office Associate II position and 2 Groundskeeper II positions at the Southern Maine Veterans Memorial Cemetery.

**125th MAINE LEGISLATURE****LD 338****LR 1438(05)****An Act To Provide an Income Tax Credit for Persons Engaged in Commercial Forestry****Fiscal Note for Bill as Engrossed with:****H "B" (H-339)****Committee: Taxation****Fiscal Note**

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$104,120	\$437,815	\$412,205	\$410,400
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$22,000	\$0	\$0
<b>Revenue</b>				
General Fund	(\$104,120)	(\$415,815)	(\$412,205)	(\$410,400)
Other Special Revenue Funds	(\$5,840)	(\$21,885)	(\$21,695)	(\$21,600)

**Fiscal Detail and Notes**

Establishing an income tax credit of up to \$2,500 based on fuel purchased by employers in the commercial forestry industry in the state who employ residents of the state and fuel purchased by self-employed Maine residents in the commercial forestry industry in the state for tax years beginning on or after January 1, 2012 will reduce General Fund revenue by \$104,120 in fiscal year 2011-12 and by \$415,815 in fiscal year 2012-13 and reduce revenue sharing by \$5,840 in fiscal year 2011-12 and by \$21,885 in fiscal year 2012-13. The bill also includes a one-time General Fund appropriation in fiscal year 2012-13 of \$22,000 for Maine Revenue Services to adapt tax forms for the new income tax credit.



# 125th MAINE LEGISLATURE

LD 346

LR 978(05)

## An Act Regarding Pharmacy Reimbursement in MaineCare

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-563)**

**Committee: Health and Human Services**

### Fiscal Note

Potential current biennium savings - General Fund

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$27,500	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$27,500	\$0	\$0	\$0
Federal Expenditures Fund	\$27,500	\$0	\$0	\$0

#### Fiscal Detail and Notes

Provides a one-time General Fund appropriation and Federal Expenditures Fund allocation to the Office of MaineCare Service in the Department of Health and Human Services for eligibility and payment system upgrades and to meet other requirements needed to implement a mandatory MaineCare prescription drug co-payment system. Also assumes that implementation of a mandatory prescription drug co-payment system that will result in prescription drugs not being dispensed because of failure to pay co-payments will result in a decrease in MaineCare prescription drug utilization and spending that cannot be quantified at this time.



# 125th MAINE LEGISLATURE

LD 349

LR 205(03)

## An Act To Require the Inclusion of a Financial Statement on School Administrative Unit Bond Obligations When Voting on a School Construction Project

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-124)  
Committee: Education and Cultural Affairs**

### Fiscal Note

State Mandate - Unfunded

#### State Mandates

**Required Activity**

Requires a treasurer's statement that outlines information on the total amount of bonds outstanding, authorized and unissued, contemplated to be issued and the estimated cost of repaying the debt be included in an article that is submitted to the voters for a school construction project.

**Unit Affected**

School

**Local Cost**

Moderate statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

#### Fiscal Detail and Notes

This legislation will not affect the total cost of K-12 public education or the state's share of that cost. This bill may increase costs to those local school administrative units that are submitting articles to the voters for school construction projects to provide the required treasurer's statement. The amount can not be determined at this time.



# 125th MAINE LEGISLATURE

LD 372

LR 1370(03)

## An Act To Reduce Deer Predation

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-311)  
Committee: Inland Fisheries and Wildlife**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$100,000	\$100,000	\$100,000	\$100,000
<b>Appropriations/Allocations</b>				
General Fund	\$100,000	\$100,000	\$100,000	\$100,000

#### Fiscal Detail and Notes

The bill includes a General Fund appropriation to the Department of Inland Fisheries and Wildlife beginning in fiscal year 2011-12 to control predation of deer on private and public lands.



# 125th MAINE LEGISLATURE

**LD 390**

**LR 927(03)**

**Resolve, To Implement Certain Recommendations of the Governor's Task Force on Expanding Access to Oral Health Care for Maine People**

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-170)**

**Committee: Health and Human Services**

## Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$1,723,031	\$3,446,062	\$3,446,062	\$3,446,062
<b>Appropriations/Allocations</b>				
General Fund	\$1,723,031	\$3,446,062	\$3,446,062	\$3,446,062
Federal Expenditures Fund	\$2,968,042	\$5,936,083	\$5,936,083	\$5,936,083

### Fiscal Detail and Notes

Provides an appropriation of \$1,723,031 in FY 2011-12 and \$3,446,062 in FY 2012-13 for the General Fund costs of increasing MaineCare dental reimbursement rates for 20 selected preventative, diagnostic and restorative procedures to the 10th percentile of the New England regional survey of dental fees conducted by the American Dental Association. Assumes these MaineCare fees will be increased effective December 31, 2011.



# 125th MAINE LEGISLATURE

LD 396

LR 1226(03)

## An Act To Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth Organizations

Fiscal Note for Bill as Engrossed with:

C "A" (S-88)

Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$5,700	\$5,928	\$6,165	\$6,412
<b>Revenue</b>				
General Fund	(\$5,700)	(\$5,928)	(\$6,165)	(\$6,412)
Other Special Revenue Funds	(\$300)	(\$312)	(\$324)	(\$337)

#### Fiscal Detail and Notes

Expanding the existing sales tax exemption for nonprofit youth organizations to include those organizations whose primary purpose is to provide arts instruction in a nonresidential setting will reduce General Fund revenues and will reduce revenue sharing.



# 125th MAINE LEGISLATURE

LD 421

LR 1250(03)

## An Act To Create the Maine Fishery Infrastructure Tax Credit Program

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-42)**

**Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$10,688	\$50,825	\$90,250	\$128,250
<b>Revenue</b>				
General Fund	(\$10,688)	(\$50,825)	(\$90,250)	(\$128,250)
Other Special Revenue Funds	(\$563)	(\$2,675)	(\$4,750)	(\$6,750)

#### Fiscal Detail and Notes

Providing an income tax credit for investment in or contributions to eligible public fishery infrastructure projects for both saltwater and freshwater fisheries will result in losses to the General Fund and reduce revenue sharing. The revenue losses resulting from the income tax credit appreciate over subsequent fiscal years because of the increasing numbers of eligible credits over time.

Additional costs to the Department of Inland Fisheries and Wildlife associated with this legislation can be absorbed with existing staff and within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 441

LR 557(03)

## An Act To Reform Telecommunications Taxation

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-477)  
Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$152,518	\$305,036	\$305,036
<b>Revenue</b>				
General Fund	\$0	(\$152,518)	(\$305,036)	(\$305,036)

#### Fiscal Detail and Notes

Repealing the existing telecommunications tax and establishing an excise tax on telecommunications at 19 mills in fiscal year 2011-12 with provision for later mill adjustments starting in fiscal year 2012-13 by the State Tax Assessor will reduce General Fund revenue starting in fiscal year 2012-13. Any rulemaking and other administrative costs can be absorbed by Maine Revenue Services within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 471

LR 1731(03)

## An Act To Reduce Certain Highway Fund Obligations

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-280)**

**Committee: Transportation**

### Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$8,277,556	\$8,456,312	\$8,640,574
Highway Fund	\$0	(\$8,277,556)	(\$8,456,312)	(\$8,640,574)
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$8,277,556	\$8,456,312	\$8,640,574
Highway Fund	\$0	(\$8,277,556)	(\$8,456,312)	(\$8,640,574)

#### Fiscal Detail and Notes

This bill proposes to change the State Police funding from 49% Highway Fund and 51% General Fund to 33% Highway Fund and 67% General Fund. This change would result in a Highway Fund savings of \$8,277,556 in fiscal year 2012-13. The Department of Public Safety, Bureau of State Police will require a General Fund appropriation of \$8,277,556 in fiscal year 2012-13.



# 125th MAINE LEGISLATURE

LD 474

LR 1474(03)

## An Act To Improve the Circuitbreaker Program

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-475)**

**Committee: Taxation**

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### Fiscal Note

Potential Budget Conflict

#### Fiscal Detail and Notes

Although provisions in this bill have no impact on existing benefits under the Circuitbreaker Program, prohibiting the reduction of certain benefits for elderly household claimants meeting the criteria set forth in this bill would conflict with certain changes being considered in the Governor's proposed Biennial Budget Bill, LD 1043. This would reduce the amount of savings proposed in LD 1043 by \$3,781,298 in fiscal year 2011-12 and by \$3,876,981 in fiscal year 2012-13.



# 125th MAINE LEGISLATURE

LD 476

LR 440(03)

## An Act To Create a Sales Tax Holiday for Energy-efficient Appliances and Fixtures

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-337)  
Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$181,250	\$176,570	\$181,374	\$184,901
<b>Appropriations/Allocations</b>				
General Fund	\$15,000	\$5,000	\$5,000	\$5,000
<b>Revenue</b>				
General Fund	(\$166,250)	(\$171,570)	(\$176,374)	(\$179,901)
Other Special Revenue Funds	(\$8,750)	(\$9,030)	(\$9,283)	(\$9,468)

#### Fiscal Detail and Notes

Creating an annual sales tax holiday for the purchase of energy-efficient appliances and fixtures that carry the Energy Star or WaterSense labels will reduce General Fund revenue and reduce revenue sharing starting in fiscal year 2011-12. This bill includes a \$15,000 appropriation in fiscal year 2011-12 and an annual \$5,000 appropriation in subsequent fiscal years for Maine Revenue Services to administer the annual sales tax holiday, for tax form modifications and for increased postage and mailing costs.



# 125th MAINE LEGISLATURE

LD 494

LR 915(06)

## RESOLUTION, Proposing an Amendment to the Constitution of Maine To Change the Schedule for Redistricting

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-76)**

**H "B" (H-565)**

**Committee: State and Local Government**

### Fiscal Note

Current biennium cost increase - General Fund

**Referendum Costs**

Month/Year	Election Type	Question	Length
Nov-11	General	Referendum	Standard

The Secretary of State's budget includes sufficient funds to accommodate one ballot of average length for the general election in November. If the number or size of the referendum questions requires production and delivery of a second ballot, an additional appropriation of \$107,250 may be required.

**Fiscal Detail and Notes**

If approved by the voters, this constitutional amendment would change the timing of redistricting beginning in 2021. This would represent a shift of costs from fiscal year 2022-23 to fiscal year 2020-21. Current estimates of the costs to the Legislature of redistricting are \$400,000.



# 125th MAINE LEGISLATURE

LD 559

LR 667(03)

## An Act To Protect Owners of Private Property against Trespass

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-312)  
Committee: Inland Fisheries and Wildlife**

### Fiscal Note

#### Correctional and Judicial Impact Statements

Establishes new Class E crimes.

The collection of additional fines may also increase General Fund revenue by minor amounts.

#### Fiscal Detail and Notes

Correctional Cost Detail	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Class E Crime	\$0	\$0	\$3,132	\$3,132	\$3,132
<b>Total Cost - All Convictions</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>

This estimate assumes one conviction per year beginning in fiscal year 2013-14. The additional costs to the Department of Conservation associated with rulemaking can be absorbed with existing staff and within existing budgeted resources.



# 125th MAINE LEGISLATURE

**LD 563**

**LR 14(09)**

## **RESOLUTION, Proposing an Amendment to the Constitution of Maine To Use a Portion of the Sales and Use Tax for the Protection of Maine's Fish and Wildlife**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-154)**

**S "C" (S-284) to C "A" (S-154)**

**Committee: Taxation**

### **Fiscal Note**

Contingent current biennium revenue decrease - General Fund

Contingent current biennium revenue increase - Other Special Revenue Funds

#### **Referendum Costs**

<b>Month/Year</b>	<b>Election Type</b>	<b>Question</b>	<b>Length</b>
Nov-11	General	Referendum	Standard

The Secretary of State's budget includes sufficient funds to accommodate one ballot of average length for the general election in November. If the number or size of the referendum questions requires production and delivery of a second ballot, an additional appropriation of \$107,250 may be required.

#### **Fiscal Detail and Notes**

Any impact of the bill is contingent on approval by the voters at referendum. Dedicating 1.20% of all sales and use tax revenue to the protection of Maine's fish and wildlife resources effective on or after July 1, 2013 will reduce General Fund revenue by \$11,869,084 in fiscal year 2013-14 and by \$12,130,989 in fiscal year 2014-15. It will reduce revenue sharing by \$624,689 in fiscal year 2013-14 and by \$647,202 in fiscal year 2014-15. It will reduce revenue to the Tourism Marketing and Promotion Fund by \$127,572 in fiscal year 2014-15. It will reduce revenue to the State Transit, Aviation and Rail Transportation Fund by \$38,280 in fiscal year 2014-15. The Department of Inland Fisheries and Wildlife will receive \$11,244,396 in fiscal year 2013-14 and \$11,649,638 in fiscal year 2014-15. The Department of Marine Resources will receive \$1,249,377 in fiscal year 2013-14 and \$1,294,404 in fiscal year 2014-15.



# 125th MAINE LEGISLATURE

LD 565

LR 1514(03)

## An Act To Provide Funding for the World Acadian Congress

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-184)**

**Committee: Appropriations and Financial Affairs**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$250,000	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$250,000	\$0	\$0

#### Fiscal Detail and Notes

This bill includes a one-time General Fund appropriation of \$250,000 in fiscal year 2012-13 for the World Acadian Congress.



# 125th MAINE LEGISLATURE

LD 584

LR 1011(03)

## An Act To Appropriate Funds for the Maine Downtown Center

Fiscal Note for Bill as Engrossed with:

C "A" (S-37)

Committee: Labor, Commerce, Research and Economic Development

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$25,000	\$25,000	\$25,000	\$25,000
<b>Appropriations/Allocations</b>				
General Fund	\$25,000	\$25,000	\$25,000	\$25,000

#### Fiscal Detail and Notes

This bill includes ongoing General Fund appropriations of \$25,000 per year beginning in fiscal year 2011-12 to the Maine Development Foundation to support the statewide Main Street programs administered by the Maine Downtown Center.



# 125th MAINE LEGISLATURE

**LD 590**

**LR 1599(06)**

## An Act To Require Certain Changes to Sales and Use Tax Policy Application or Practice

### Fiscal Note for Bill as Engrossed with:

**C "A" (H-434)**

**H "A" (H-496) to C "A" (H-434)**

**Committee: Taxation**

### Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$9,975,000	\$13,871,900	\$14,288,057	\$14,745,275
<b>Revenue</b>				
General Fund	(\$9,975,000)	(\$13,871,900)	(\$14,288,057)	(\$14,745,275)
Other Special Revenue Funds	(\$525,000)	(\$730,100)	(\$752,003)	(\$776,067)

### Fiscal Detail and Notes

Providing that the State Tax Assessor may assess additional taxes as a result of nonpayment or underpayment only if there has been fraud with intent to evade taxes, a mathematical calculation error, demonstrated previous awareness by the taxpayer that the tax is due or when at least 80% of the taxpayers in similar situations have recognized the obligation to pay tax will reduce General Fund revenue and revenue sharing starting in fiscal year 2011-12.



# 125th MAINE LEGISLATURE

LD 603

LR 900(07)

**RESOLUTION, Proposing an Amendment to the Constitution of Maine To Require Approval by a 2/3 Vote of Each Branch of the Legislature in Order To Raise a Tax or Impose a New Tax**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-230)**

**Committee: Taxation**

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## Fiscal Note

Current biennium cost increase - General Fund

### Referendum Costs

Month/Year	Election Type	Question	Length
Nov-11	General	Referendum	Standard

The Secretary of State's budget includes sufficient funds to accommodate one ballot of average length for the general election in November. If the number or size of the referendum questions requires production and delivery of a second ballot, an additional appropriation of \$107,250 may be required.



# 125th MAINE LEGISLATURE

LD 604

LR 1009(03)

## An Act To Exempt Certain Meals Provided to Food Service Employees from the Sales and Use Tax

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-53)**

**Committee: Taxation**

### Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$298,195	\$660,016	\$669,797	\$697,378
<b>Revenue</b>				
General Fund	(\$298,195)	(\$660,016)	(\$669,797)	(\$697,378)
Federal Expenditures Fund	(\$15,694)	(\$35,483)	(\$36,903)	(\$38,379)
Other Funds	\$0	(\$14,164)	(\$31,351)	(\$31,815)

#### Fiscal Detail and Notes

Exempting meals provided to an employee of an eating establishment from sales and use tax while working without charge or at a reduced charge and including the period within 30 minutes either before or after the beginning or end of the employee's working hours up to a maximum of \$2.50 per day will reduce sales tax revenue to the General Fund, reduce revenue sharing and reduce revenue to the Tourism Marketing and Promotion Fund.



# 125th MAINE LEGISLATURE

LD 617

LR 1335(03)

## An Act To Modify the Process Regarding the Return of Unfit Tobacco Products

Fiscal Note for Bill as Engrossed with:

C "A" (S-125)

Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$40,000	\$40,000	\$40,000	\$40,000
<b>Revenue</b>				
General Fund	(\$40,000)	(\$40,000)	(\$40,000)	(\$40,000)

#### Fiscal Detail and Notes

Permitting the State Tax Assessor to recognize a credit for tobacco products taxes previously paid and to redeem cigarette tax stamps for tobacco products that are destroyed by a distributor because the products have become unfit for use, sale or consumption will reduce General Fund revenues starting in fiscal year 2011-12.



# 125th MAINE LEGISLATURE

LD 619

LR 1126(03)

**An Act To Allow School Administrative Units and Educational Advisory Organizations To Participate  
in the State's Group Health Plan**

**Fiscal Note for Bill as Engrossed with:  
C "A" (S-64)  
Committee: Education and Cultural Affairs**

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## Fiscal Note

Potential current biennium cost increase - General Fund

### Fiscal Detail and Notes

The fiscal impact on the State Employee Health Plan will ultimately depend on the volume, the demographics, and the relative health status of the school administrative unit and/or educational advisory organization employees that choose to enroll as a result of this bill. Given the lack of such information on these likely new enrollees, the fiscal impact cannot be determined at this time. In addition, the volume of new enrollees will determine the additional resource needs to coordinate enrollment and provide client services.



# 125th MAINE LEGISLATURE

LD 624

LR 150(03)

**An Act To Require a Person Who Commits a Sex Offense against a Dependent or Incapacitated Adult To Register under the Sex Offender Registration and Notification Act of 1999**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-286)**

**Committee: Criminal Justice and Public Safety**

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## Fiscal Note

Current biennium cost increase - General Fund

### **Correctional and Judicial Impact Statements**

Establishes new Class C and Class D crimes; increases correctional and judicial costs

### **Fiscal Detail and Notes**

The General Fund cost to incarcerate individuals convicted of the new crimes contained in this bill can not be estimated at this time. The number of cases that may be prosecuted under these new offenses is estimated to be one to two every five years.



# 125th MAINE LEGISLATURE

LD 637

LR 683(03)

## Resolve, To Increase the Amount Tagging Agents Receive for Tagging Game

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-105)  
Committee: Inland Fisheries and Wildlife**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$30,000	\$30,000	\$30,000	\$30,000
<b>Revenue</b>				
General Fund	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)

#### Fiscal Detail and Notes

This legislation increases by \$1 the amount tagging agents may retain for each registration fee and reduces by \$1 the amount of the tagging fee returned to the state and would result in a decrease in General Fund revenue of \$30,000 beginning in fiscal year 2011-12.



# 125th MAINE LEGISLATURE

LD 643

LR 1555(03)

## An Act To Protect Public Safety in the Operation of Casinos

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-547)**

**Committee: Veterans and Legal Affairs**

### Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$461,950	\$1,078,650	\$703,400	\$703,400
<b>Revenue</b>				
General Fund	(\$461,950)	(\$1,078,650)	(\$703,400)	(\$703,400)
Other Special Revenue Funds	\$461,950	\$1,078,650	\$703,400	\$703,400

#### Fiscal Detail and Notes

This legislation provides that casino and racino application and license fees are deposited into a dedicated account within the Department of Public Safety, Gambling Control Board. Currently, these fees are deposited into the General Fund. There will be a reduction in General Fund revenues of \$461,950 in fiscal year 2011-12 and \$1,078,650 in fiscal year 2012-13 and a corresponding increase in Other Special Revenue Funds revenue.

Additional costs to the Department of Public Safety associated with rulemaking and reporting on those rules can be absorbed with existing staff and within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 647

LR 328(03)

## An Act To Exempt Retired Military Pay from State Income Tax

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-123)**

**Committee: Taxation**

### Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$3,862,672	\$2,955,036	(\$3,043,687)	\$3,134,997
<b>Revenue</b>				
General Fund	(\$3,862,672)	(\$2,955,036)	\$3,043,687	(\$3,134,997)
Other Special Revenue Funds	(\$203,299)	(\$155,528)	(\$160,194)	(\$165,000)

#### Fiscal Detail and Notes

Increasing the current state income tax exemption for military retirement benefits from \$6,000 to \$10,000 will result in losses to the General Fund and reduce revenue sharing. The impact is highest for fiscal year 2011-12 because by the time the bill becomes law the impact from January 1, 2011 to June 30, 2011 would have to be credited in fiscal year 2011-12.



# 125th MAINE LEGISLATURE

LD 675

LR 1850(03)

## An Act To Establish Multidistrict Online Classes in Maine

**Fiscal Note for Bill as Engrossed with:  
C "A" (S-304)  
Committee: Education and Cultural Affairs**

### Fiscal Note

State Mandate - Unfunded

#### State Mandates

<b>Required Activity</b>	<b>Unit Affected</b>	<b>Local Cost</b>
Requires resident school administrative units to pay for on-line courses that meet certain criteria offered by non-resident school administrative units for resident students under certain conditions.	School	Moderate statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

#### Fiscal Detail and Notes

This legislation requires that, from fiscal year 2012-13 through fiscal year 2014-15, school administrative units (SAU's) must provide up to a total of \$5,000 to support the costs of students enrolling in online courses offered by nonresident school administrative units.

Additional costs to the Department of Education to conduct the required study and evaluation and to provide the required information can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 683

LR 148(03)

## An Act To Enhance Long-term Care Services for Maine Citizens

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-502)**

**Committee: Health and Human Services**

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### Fiscal Note

Current biennium cost increase - General Fund  
Potential current biennium savings - General Fund

#### Fiscal Detail and Notes

The bill's requirements to consolidate long-term care services would result in current biennium administrative costs from the development and implementation of a single intake and eligibility determination system, a single needs assessment, a uniform rate-setting process, and changes to the program and accounting structure. Consolidating and restructuring the long-term care system also has the potential for producing savings. The bill lacks sufficient detail for these costs and potential savings to be determined at this time.



# 125th MAINE LEGISLATURE

LD 742

LR 1010(05)

## An Act To Amend the Maine Historic Preservation Tax Credit

### Fiscal Note for Bill as Engrossed with:

C "A" (S-89)

S "A" (S-116) to C "A" (S-89)

Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	(\$12,258)	(\$93,978)
<b>Revenue</b>				
General Fund	\$0	\$0	\$12,258	\$93,978
Other Special Revenue Funds	\$0	\$0	(\$257,418)	(\$1,973,538)

#### Fiscal Detail and Notes

Extending the sunset date for the Maine Historic Preservation Tax Credit to December 31, 2023 will reduce General Fund revenue by \$232,902 in fiscal year 2013-14 and by \$1,785,582 in fiscal year 2014-15. The credit is paid for for two years by increasing the amount of real estate transfer tax transferred to the General Fund by \$245,160 in fiscal year 2013-14 and by \$1,879,560 in fiscal year 2014-15. This results in a net gain to the General Fund in fiscal years 2013-14 and 2014-15 of \$12,258 and \$93,978 respectively, which equal the amounts not reimbursed to the revenue sharing program.

This legislation reduces the amount of funds to be transferred from the real estate transfer tax to the HOME Fund within the Maine State Housing Authority (MSHA) by \$245,160 in fiscal year 2013-14 and \$1,879,560 in fiscal year 2014-15.

Additional costs to the Maine Historic Preservation Commission and the MSHA associated with submitting the required reports can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 765

LR 754(03)

## An Act To Address the Documented Educational and Rehabilitation Needs of Persons Who Are Blind or Visually Impaired

Fiscal Note for Bill as Engrossed with:

C "A" (H-130)

Committee: Labor, Commerce, Research and Economic Development

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$468,678	\$511,987	\$532,621	\$554,432
<b>Appropriations/Allocations</b>				
General Fund	\$468,678	\$511,987	\$532,621	\$554,432

#### Fiscal Detail and Notes

This bill includes General Fund appropriations totaling \$468,678 in fiscal year 2011-12 and \$511,987 in fiscal year 2012-13 to the Division for the Blind and Visually Impaired within the Department of Labor to address certain educational and rehabilitation needs of blind and visually impaired students and adults.



# 125th MAINE LEGISLATURE

LD 773

LR 971(03)

## An Act To Further Restrict the Availability of Methamphetamine and Amphetamine Pills

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-252)**

**Committee: Criminal Justice and Public Safety**

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### Fiscal Note

Future biennium cost increase - General Fund

#### Correctional and Judicial Impact Statements

Increases the classification from a Class B crime to a Class A crime, increases correctional costs

#### Fiscal Detail and Notes

Increasing the present classification of a Class B offense to a Class A offense is expected to increase future correctional costs. The current maximum penalty for a conviction is 10 years. This bill will increase the maximum to 30 years resulting in potential future costs. The current average annual cost of housing one prisoner for a Class A crime in a state correctional facility is \$43,362.



# 125th MAINE LEGISLATURE

**LD 790**

**LR 919(05)**

**Resolve, To Foster Energy Efficiency Improvements and Other Needed Renovations at Residential Care Facilities Funded by MaineCare**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-127)**

**H "A" (H-371)**

**Committee: Health and Human Services**

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## Fiscal Note

Current biennium cost increase - General Fund

### Fiscal Detail and Notes

Requiring the Department of Health and Human Services to amend its reimbursement rules for residential care facilities to increase the threshold for prior approval of capital construction projects from \$35,000 to \$350,000 would result in an increase in such projects and as a result, an increase in General Fund reimbursement costs. The exact amount by fiscal year can not be estimated at this time.



# 125th MAINE LEGISLATURE

LD 805

LR 703(03)

## An Act To Decrease the Tax Burden on Maine's Seniors

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-165)**

**Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$8,417,751	\$30,683,349
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$0	\$0	\$64,505
<b>Revenue</b>				
General Fund	\$0	\$0	(\$8,417,751)	(\$30,618,844)
Other Special Revenue Funds	\$0	\$0	(\$443,040)	(\$1,611,518)

#### Fiscal Detail and Notes

Providing a 50% income tax credit that is phased in over 5 years to taxpayers who are 65 years of age and older and making the credit equal to half the amount otherwise due when for married persons filing jointly only one filer has reached 65 years of age by the end of the taxable year will reduce revenues to the General Fund and reduce revenue sharing starting in fiscal year 2013-14. Maine Revenue Services (MRS) will require a one-time appropriation during fiscal year 2014-15 of \$12,734 for computer programming and an ongoing appropriation starting in fiscal year 2014-15 for one Tax Examiner and related administrative support to confirm the age eligibility of those taking the credit and to respond to related queries. MRS also notes that if the full credit were available in fiscal year 2014-15 then the revenue reduction could be as large as approximately \$118 million.



# 125th MAINE LEGISLATURE

LD 831

LR 1237(03)

## Resolve, To Protect the State from Accumulating Future Hospital Debt

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-581)**

**Committee: Health and Human Services**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$11,475,187	\$11,475,187	\$11,475,187
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$11,475,187	\$11,475,187	\$11,475,187
Federal Expenditures Fund	\$0	\$19,766,813	\$19,766,813	\$19,766,813

#### Fiscal Detail and Notes

Provides a General Fund appropriation of \$11,475,187 in 2012-13 to pay MaineCare hospital settlements within one year of receiving the hospitals' as-filed cost reports.



# 125th MAINE LEGISLATURE

LD 834

LR 1244(03)

## An Act To Define "Prosthetic Device" for Purposes of Sales Tax Law

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-242)**

**Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$170,573	\$243,675	\$253,422	\$263,559
<b>Revenue</b>				
General Fund	(\$170,573)	(\$243,675)	(\$253,422)	(\$263,559)
Other Special Revenue Funds	(\$8,978)	(\$12,825)	(\$13,338)	(\$13,872)

#### Fiscal Detail and Notes

Exempting prosthetic devices sold on prescription from sales tax will reduce revenues to the General Fund and reduce revenue sharing.



# 125th MAINE LEGISLATURE

LD 836

LR 1032(03)

## An Act To Repeal the Alternative Minimum Tax

Fiscal Note for Bill as Engrossed with:  
C "A" (H-154)  
Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$1,862,000	\$4,604,460	\$4,479,444	\$4,338,802
<b>Revenue</b>				
General Fund	(\$1,862,000)	(\$4,604,460)	(\$4,479,444)	(\$4,338,802)
Other Special Revenue Funds	(\$98,000)	(\$242,340)	(\$235,760)	(\$228,358)

#### Fiscal Detail and Notes

Repealing the alternative minimum tax will reduce income tax collections, resulting in revenue losses to the General Fund and revenue sharing.



# 125th MAINE LEGISLATURE

LD 857

LR 1622(03)

## Resolve, To Study the Feasibility of Consolidating Health Plan Coverage for State Employees with Other Public Employees

Fiscal Note for Bill as Engrossed with:

C "A" (S-258)

Committee: Insurance and Financial Services

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$315,800	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$315,800	\$0	\$0	\$0

#### Fiscal Detail and Notes

Provides a one-time appropriation of \$315,800 in 2011-12 to the Accident-Sickness-Health Insurance program in the Department of Administrative and Financial Services for the costs of the required actuarial analysis and other costs to the State Employee Health Commission to study the feasibility of consolidating health plan coverage for state employees and other public employees. Additional costs to the University of Maine System to participate in the study can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 873

LR 1666(03)

**An Act To Promote the Establishment of an Adult Day Health Care Program for Veterans in Lewiston**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-128)**

**Committee: Health and Human Services**

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## Fiscal Note

Minor cost increase - General Fund

Minor revenue increase - General Fund

Minor cost increase - Other Special Revenue Funds

Minor revenue increase - Other Special Revenue Funds

### Fiscal Detail and Notes

It is assumed the new adult day health care programs will be implemented in a cost neutral manner to MaineCare and state-funded programs and any additional implementation costs to the Department of Health and Human Services will be absorbed within existing budgeted resources. Additional revenue to the Department of Health and Human Services from fees associated with program licensing is expected to be minor.

Requiring criminal history record information about applicants for positions within a veterans' adult day health care program will increase General Fund revenue by a minor amount not requiring any change to the budget. Additional costs to the Department of Public Safety associated with inspecting and licensing the facility can be absorbed with existing staff and within existing budgeted resources. Other Special Revenue Funds revenue to the Department of Public Safety will increase by a minor amount from fees associated with this licensing.



# 125th MAINE LEGISLATURE

LD 914

LR 451(03)

## An Act To Make Certain Synthetic Cannabinoids Illegal

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-293)**

**Committee: Criminal Justice and Public Safety**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$4,687	\$6,242	\$6,242	\$6,242
<b>Appropriations/Allocations</b>				
General Fund	\$4,687	\$6,242	\$6,242	\$6,242

#### Fiscal Detail and Notes

Correctional Cost Detail	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Class E Crime	\$3,132	\$3,132	\$3,132	\$3,132	\$3,132
<b>Total Cost - All Convictions</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>

This bill includes additional General Fund appropriations totalling \$4,687 in fiscal year 2011-12 and \$6,242 in fiscal year 2012-13, the estimated cost of adding synthetic cannabinoids to the list of Schedule Z drugs. This estimate assumes an annual increase of 7 indigent legal cases and one additional incarceration.



# 125th MAINE LEGISLATURE

LD 921

LR 1603(03)

## An Act To Clarify the Collection Process for the Commercial Forestry Excise Tax

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-484)**

**Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$15,000	\$10,000	\$5,000	\$3,000
<b>Revenue</b>				
General Fund	(\$15,000)	(\$10,000)	(\$5,000)	(\$3,000)

#### Fiscal Detail and Notes

Limiting the supplemental assessment period for the commercial forestry excise tax and providing that landowners who sign an affidavit stating unawareness of the requirement to file a return may be assessed only for the 3 preceding years without accumulated interest or penalties if the tax is paid within 30 days after receipt to notice and that landowners who know of the requirement to file a return and fail to file or file a false return may receive a supplemental assessment for the 6 preceding years plus interest and penalties will reduce revenue to the General Fund starting in fiscal year 2011-12.



# 125th MAINE LEGISLATURE

LD 940

LR 640(03)

## An Act To Increase Access to State Rule-making Notices

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-445)**

**Committee: State and Local Government**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$0	\$0	\$0

#### Fiscal Detail and Notes

This legislation eliminates the requirement for agencies to publish adopted rule notices in the newspapers. The bill includes a General Fund deappropriation to the Department of Financial and Administrative Services, Department and Agencies - Statewide account of \$75,000 in fiscal year 2011-12 and \$100,000 in fiscal year 2012-13. It also includes a General Fund appropriation to the Department of Secretary of State in the same amounts to update the publicly accessible website.



# 125th MAINE LEGISLATURE

LD 946

LR 513(03)

## An Act To Amend the Sales and Use Tax Exemption for Aircraft

**Fiscal Note for Bill as Engrossed with:  
C "A" (S-155)  
Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$444,600	\$577,980	\$595,319	\$617,942
<b>Revenue</b>				
General Fund	(\$444,600)	(\$577,980)	(\$595,319)	(\$617,942)
Other Special Revenue Funds	(\$23,400)	(\$30,420)	(\$31,333)	(\$32,523)

#### Fiscal Detail and Notes

Expanding the current exemption from sales and use tax for aircraft purchased or leased by a nonresident to include the sale and lease of all aircraft regardless of the purchaser's residency, exempting the sale of aircraft repair and replacement parts from the sales and use tax and removing limitations on the use of an aircraft by nonresidents during the 12 months following purchase will reduce revenue to the General Fund and reduce revenue sharing starting in fiscal year 2011-12.



# 125th MAINE LEGISLATURE

**LD 958**

**LR 1802(03)**

**Resolve, To Direct the Department of Education To Contract for an Independent Review of the Essential Programs and Services Model**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-604)**

**Committee: Education and Cultural Affairs**

## Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$600,000	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$600,000	\$0	\$0	\$0

### Fiscal Detail and Notes

This bill includes a one-time General Fund appropriation of \$600,000 in fiscal year 2011-12 to the General Purpose Aid for Local Schools program within the Department of Education for the cost of contracting for an independent review of the Essential Program and Services Funding Act.



# 125th MAINE LEGISLATURE

LD 966

LR 189(03)

## An Act Regarding the Use of Methadone by Operators of Commercial Motor Vehicles

Fiscal Note for Bill as Engrossed with:

C "A" (H-254)

Committee: Criminal Justice and Public Safety

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$3,132	\$3,132	\$3,132	\$3,132
<b>Appropriations/Allocations</b>				
General Fund	\$3,132	\$3,132	\$3,132	\$3,132

### Correctional and Judicial Impact Statements

Establishes new Class E crimes.

The collection of additional fines may also increase General Fund revenue by minor amounts.

### Fiscal Detail and Notes

Correctional Cost Detail	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Class E Crime	\$3,132	\$3,132	\$3,132	\$3,132	\$3,132
<b>Total Cost - All Convictions</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>

The bill includes annual General Fund appropriations of \$3,132 beginning in fiscal year 2011-12 to the Correctional Impact Reserve Program within the Department of Corrections for the cost of incarceration for an estimated one conviction per year. Additional costs to the Department of Public Safety associated with rulemaking can be absorbed with existing staff and within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 972

LR 848(03)

## An Act To Provide Administrative Support to the Citizen Trade Policy Commission

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-249)**

**Committee: Labor, Commerce, Research and Economic Development**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$12,000	\$12,000	\$12,000	\$12,000
<b>Appropriations/Allocations</b>				
General Fund	\$12,000	\$12,000	\$12,000	\$12,000

#### Fiscal Detail and Notes

This bill provides General Fund appropriations to the Legislature of \$12,000 annually for administrative support for the Citizen Trade Policy Commission.



# 125th MAINE LEGISLATURE

**LD 984**

**LR 1362(05)**

**RESOLUTION, Proposing an Amendment to the Constitution of Maine To Require a Two-thirds Vote To Approve the Issuance of a Bond or Security by the Maine Governmental Facilities Authority**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-304)**

**S "A" (S-182)**

**Committee: State and Local Government**

## Fiscal Note

Current biennium cost increase - General Fund

**Referendum Costs**

<b>Month/Year</b>	<b>Election Type</b>	<b>Question</b>	<b>Length</b>
Nov-11	General	Referendum	Standard

The Secretary of State's budget includes sufficient funds to accommodate one ballot of average length for the general election in November. If the number or size of the referendum questions requires production and delivery of a second ballot, an additional appropriation of \$107,250 may be required.



# 125th MAINE LEGISLATURE

LD 991

LR 1903(03)

## An Act To Establish the Maine New Markets Capital Investment Program

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-299)**

**Committee: Taxation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$0	\$5,320,000
<b>Revenue</b>				
General Fund	\$0	\$0	\$0	(\$5,320,000)
Other Special Revenue Funds	\$0	\$0	\$0	(\$280,000)

#### Fiscal Detail and Notes

Providing a fully refundable income tax credit by establishing the Maine New Markets Capital Investment program with the credit to be available for seven years following the date of investment in an economically distressed area of the state and a \$20 million cap on the amount of credits taken statewide in any fiscal year and the maximum total aggregate tax credits capped at \$250 million will reduce General Fund revenue and reduce revenue sharing starting in fiscal year 2014-15. The revenue reduction to the General Fund and Other Special Revenue Funds resulting from this tax credit is anticipated to grow to approximately \$15 million in revenue losses in fiscal year 2015-16 and up to \$20 million in fiscal years 2016-17, 2017-18 and 2018-19, at which point the revenue reduction is anticipated to gradually decrease and then cease altogether by fiscal year 2020-21.

The Finance Authority of Maine anticipates that the costs associated with establishing and implementing the Maine New Markets Capital Investment Program will be covered by the application fee paid to the authority by qualified community development entities.



# 125th MAINE LEGISLATURE

LD 993

LR 1020(05)

**An Act To Provide Limited Reciprocity for Nonresidents Operating Snowmobiles in This State**

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-364)  
H "A" (H-426) to C "A" (H-364)  
Committee: Inland Fisheries and Wildlife**

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## Fiscal Note

Current biennium revenue decrease - General Fund

### Correctional and Judicial Impact Statements

Decreases the number of civil violations and Class E crimes.  
A reduction in fines will decrease General Fund revenue by minor amounts.

### Fiscal Detail and Notes

This bill allows a nonresident to snowmobile in Maine without being registered under certain circumstances. This provision could result in a reduction in General Fund revenue which cannot be estimated at this time.



# 125th MAINE LEGISLATURE

LD 1001

LR 707(03)

## An Act To Assist Persons Who May Be Eligible for Social Security Disability Assistance

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-619)**

**Committee: Health and Human Services**

### Fiscal Note

Potential current biennium savings - General Fund

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$472,074	\$497,095	\$508,651	\$518,911
<b>Appropriations/Allocations</b>				
General Fund	\$472,074	\$497,095	\$508,651	\$518,911
Federal Expenditures Fund	\$472,074	\$497,095	\$508,651	\$518,911

#### Fiscal Detail and Notes

Provides General Fund appropriations of \$472,074 in 2011-12 and \$497,095 in 2012-13 and matching federal allocations to the Additional Support for People in Retraining and Employment (ASPIRE) program in the Department of Health and Human Services for 10 Customer Representative Associate II positions, 4 Vocational Rehab Counselor positions and related costs to assist ASPIRE-TANF participants who have a severe physical or mental health problem to apply for federal supplemental security income benefits. The savings that may result from this initiative cannot be determined at this time but may be limited by the Maintenance of Effort requirements for the Temporary Assistance for Needy families program.



# 125th MAINE LEGISLATURE

LD 1033

LR 1816(03)

## An Act To Support Resource Sharing among Maine Libraries

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-225)  
Committee: Education and Cultural Affairs**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$100,000	\$100,000	\$100,000	\$100,000
<b>Appropriations/Allocations</b>				
General Fund	\$100,000	\$100,000	\$100,000	\$100,000

#### Fiscal Detail and Notes

This bill includes ongoing General Fund appropriations of \$100,000 per year beginning in fiscal year 2011-12 to support weekly van delivery service to defray the cost of sending and returning items through interlibrary loan to public libraries across the state participating in the van delivery service in fiscal years 2010 and 2011.



# 125th MAINE LEGISLATURE

**LD 1039**

**LR 1813(03)**

**Resolve, To Create a Working Group To Make Recommendations To Improve the Efficiency, Accountability and Proper Administration of Municipal General Assistance Programs**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-540)**

**Committee: Health and Human Services**

## Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$52,917	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$52,917	\$0	\$0	\$0
Other Special Revenue Funds	\$52,917	\$0	\$0	\$0

### Fiscal Detail and Notes

Provides a one-time appropriation of \$52,917 in 2011-12 and a one-time Other Special Revenue Funds allocation of \$52,917 in 2011-12 for the salary and benefit costs of two limited period positions, one Family Independence Program Manager and one Customer Representative Associate II, to complete General Assistance program research, analysis and data collection from municipalities. These positions will end on June 15, 2012.



# 125th MAINE LEGISLATURE

LD 1081

LR 1012(03)

## An Act To Provide a Property Tax Exemption for Family Burying Grounds

Fiscal Note for Bill as Engrossed with:

C "A" (H-476)

Committee: Taxation

### Fiscal Note

State Mandate - Unfunded

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$8,920	\$8,920
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$0	\$8,920	\$8,920

#### State Mandates

##### Required Activity

Municipalities are required to administer a new property tax exemption for family burying grounds of 0.25 acres or less for property tax years beginning on or after April 1, 2012 when human remains are known to be buried there and when the burying grounds are not located within shoreland areas. Municipal activities include review and determination of eligible properties and recordkeeping and administrative duties.

##### Unit Affected

Municipality

##### Local Cost

Insignificant statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

#### Fiscal Detail and Notes

The state is required to reimburse municipalities for 50% of the property tax revenue lost to municipalities for property tax exemptions. Maine Revenue Services will require an annual General Fund appropriation of \$8,920 beginning in fiscal year 2013-14 for the estimated amount of reimbursement requested by municipalities for exemption of family burying grounds for tax years beginning on or after April 1, 2012. This fiscal note assumes that municipalities will actually seek reimbursement for 30% of the amount eligible for reimbursement.

Reimbursement for lost property tax revenue does not address the mandated activities.



# 125th MAINE LEGISLATURE

LD 1116

LR 1589(04)

**An Act To Restore Market-based Competition for Pharmacy Benefits Management Services**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-608)**

**Committee: Health and Human Services**

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## Fiscal Note

Potential current biennium cost impact - General Fund  
Minor cost increase - Other Special Revenue Funds

### Fiscal Detail and Notes

The fiscal impact to the Department of Corrections will depend on negotiated costs and can not be determined at this time. Any additional costs to the Bureau of Insurance in the Department of Professional and Financial Regulation are expected to be minor and can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 1123

LR 2034(03)

## An Act To Amend the Motor Vehicle Laws

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-291)**

**Committee: Transportation**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$3,132	\$3,132	\$3,132	\$3,132
<b>Appropriations/Allocations</b>				
General Fund	\$3,132	\$3,132	\$3,132	\$3,132

### Correctional and Judicial Impact Statements

Establishes new Class E crimes.

The collection of additional fines may also increase General Fund revenue by minor amounts.

### Fiscal Detail and Notes

Correctional Cost Detail	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
Class E Crime	\$3,132	\$3,132	\$3,132	\$3,132	\$3,132
<b>Total Cost - All Convictions</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>	<b>\$3,132</b>

Assumes one Class E conviction per year starting in fiscal year 2011-12 and an average length of incarceration of 27 days.



# 125th MAINE LEGISLATURE

LD 1137

LR 896(03)

## An Act To Conform Business Expense Deductions to Federal Law

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-155)**

**Committee: Taxation**

### Fiscal Note

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$7,197,960	\$2,065,504	(\$1,702,489)	(\$1,439,495)
<b>Revenue</b>				
General Fund	(\$7,197,960)	(\$2,065,504)	\$1,702,489	\$1,439,495
Other Special Revenue Funds	(\$378,840)	(\$108,711)	\$89,605	\$75,763

#### Fiscal Detail and Notes

Permitting businesses including corporations to claim business expense deductions for purchases to the same extent as permitted by federal law will reduce General Fund revenue and reduce revenue sharing in fiscal years 2011-12 and 2012-13. Beginning in fiscal year 2013-14, General Fund revenues will increase as well as revenue sharing owing to the smaller depreciation allowances that are anticipated to commence in that fiscal year.



# 125th MAINE LEGISLATURE

LD 1143

LR 1070(04)

## An Act To Require That Law Enforcement Officials Collect DNA Samples from Persons Arrested for Certain Crimes

Fiscal Note for Bill as Engrossed with:

C "A" (H-576)

Committee: Criminal Justice and Public Safety

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$165,473	\$330,946	\$337,984
Highway Fund	\$0	\$158,984	\$317,967	\$324,738
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$165,473	\$330,946	\$337,984
Highway Fund	\$0	\$158,984	\$317,967	\$324,738

#### Fiscal Detail and Notes

The bill includes a General Fund appropriation of \$165,473 and a Highway Fund allocation of \$158,984 in fiscal year 2012-13 to the Department of Public Safety to collect and process DNA samples.



# 125th MAINE LEGISLATURE

LD 1197

LR 1000(03)

## An Act To Amend Standards for Participation in Certain Public School Services by Students Who Are Homeschooled

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-571)  
Committee: Education and Cultural Affairs**

### Fiscal Note

State Mandate - Unfunded

#### State Mandates

<b>Required Activity</b>	<b>Unit Affected</b>	<b>Local Cost</b>
Requires school administrative units to provide special education services to home schooled students in the same manner as provided to private school students.	School	Moderate statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

#### Fiscal Detail and Notes

Additional costs to school administrative units to meet with parents of home schooled students to determine what services the SAU can provide can not be determined at this time and will depend on the number of home schooled students who need special education services want those services to be provided by the SAU. Since federal law requires that a portion of the federal special education funding that is allocated to each SAU be set aside for serving private school students, the additional cost of providing services to home schooled students would be absorbed within each SAU's federal funding that has been set aside. This may result in fewer services being provided to private school students.

The Department of Education has indicated that the funding currently included in LD 1043, the Governor's proposed budget for the 2012-2013 biennium for post secondary course payments should be sufficient to cover the participation of students who are home schooled.



# 125th MAINE LEGISLATURE

**LD 1203****LR 2103(03)**

## **An Act To Amend the Laws Governing the Deadline and Conditions for Municipal Approval of a Second Racino and To Allow a Tribal Racino in Washington County**

**Fiscal Note for Bill as Engrossed with:****C "A" (H-400)****Committee: Veterans and Legal Affairs**

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### **Fiscal Note**

Current biennium cost increase - General Fund  
Current biennium cost increase - Other Special Revenue Funds  
Future biennium revenue increase - General Fund  
Future biennium revenue increase - Other Special Revenue Funds

#### **Fiscal Detail and Notes**

If this initiated bill is enacted without amendment, it would allow the Gambling Control Board to accept applications from federally-recognized Indian tribes located in Maine to operate a slot machine facility in Maine if the tribe owns and operates a commercial race track. It also expands the allowable distance a commercial track eligible for slots can be from a pre-existing commercial track and extends the deadline for municipal approval of the facility. Current law allows a total of 1,500 slot machines to be operated in the state. The existing facility in Bangor has already been licensed to operate the entire 1,500, effectively preventing the establishment of additional facilities. This proposed legislation allows an additional 1,500 slot machines to be operated at each facility licensed by the Gambling Control Board.

The following is an estimate of the potential annual revenues that may be generated from additional slot machine facilities and the subsequent distribution of those revenues. This fiscal note assumes there would be two new facilities established with a total of 2,000 additional slot machines that would generate annual revenue of \$34,138,824 for the State's General Fund and \$19,701,336 for various other funds. The General Fund would also receive license fees of \$564,500 in the first year and \$213,250 for license renewals in subsequent years. Annual state costs associated with Inspectors, State Police Detectives, an Auditor II, contracts for monitoring services and other related expenses are estimated to be \$1,897,471.

This analysis assumes no significant effect on revenue generated by the licensed racino facility in Bangor or the casino facility pending licensure in Oxford. If there is an appreciable reduction in racino or casino revenue, there will be a reduction in the amounts distributed from those facilities. Any negative impact on the racino facility in Bangor and the casino facility pending licensure in Oxford and the effect on the distributions to various funds and purposes would depend upon the timing of the opening of the two proposed facilities and cannot be determined at this time. The tax structure at the new facilities would be consistent with the facility in Bangor, with 1% of gross slot machine income and 39% of net slot machine income going to the State.

	<b>Annual Estimate</b>
<b><u>Summary of Racino Revenue</u></b>	
Gross Slot Income (total value of money, tokens, credits, other value used to play a slot machine)	\$1,306,800,000
Player Payback - Slot Income	\$1,189,188,000
General Fund - 1% of Gross Slot Income	\$13,068,000
Net Slot Income	\$104,544,000
State Share of Net Income - 39%	\$40,772,160
Operator Share of Net Income - 61%	\$63,771,840

	<b>Annual Estimate</b>
<b><u>State Revenues by Fund</u></b>	
<b><u>General Fund</u></b>	
From Slot Machines <sup>1</sup>	\$34,138,824
From Annual License Fees (1st year will be \$564,500)	<u>\$213,250</u>
Total General Fund Revenue	\$34,352,074

<b><u>Other Special Revenue Funds</u></b>	
Purse Supplements	\$10,454,400
Sire Stakes Fund	\$3,136,320
Fund to Encourage Racing at Commercial Tracks <sup>1</sup>	(\$2,252,904)
Fund to Stabilize Off-Track Betting	\$1,045,440
Agricultural Fair Support Fund	\$3,136,320
University of Maine Scholarship Fund	\$2,090,880
Maine Community College System Scholarships	\$1,045,440
Resident Municipalities	<u>\$1,045,440</u>
Total Other Special Revenue Funds Revenue	<u>\$19,701,336</u>
 Total Revenue All Funds	 <u><u>\$54,053,410</u></u>

**Summary of Expenditure Impacts to the State**

<b><u>General Fund</u></b>	
- Public Safety	<u><u>\$1,897,471</u></u>

<sup>1</sup> Under current statute, 4% is credited as dedicated revenue to the Fund to Encourage Racing at Maine's Commercial Tracks. This 4% payment is terminated when all commercial tracks have obtained a license to operate slot machines. Although current law does not specify where this payment would then be credited, it is assumed it would be credited to the General Fund and is included above as General Fund Revenue from Slot Machines.



# 125th MAINE LEGISLATURE

LD 1221

LR 1623(07)

## An Act To Encourage Prompt Payments by the State When It Contracts with Outside Agencies

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-389)**

**H "B" (H-594)**

**Committee: State and Local Government**

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### Fiscal Note

Potential current biennium cost increase - General Fund  
Potential current biennium cost increase - Federal Expenditures Fund  
Minor cost increase - Highway Fund

#### Fiscal Detail and Notes

Requiring all state agencies to pay a late fee of 1% per month in each instance when the affected agency does not pay its vendors timely unless the relevant vendor contract contains a different late fee structure may result in minor cost increases to all state agencies. However, this bill may have a significant fiscal impact on the Department of Health and Human Services, particularly the MaineCare program. The amount of additional funds needed to pay late fees can not be estimated at this time and will likely vary each fiscal year.



# 125th MAINE LEGISLATURE

LD 1224

LR 738(03)

## An Act To Fund the Screening and Early Detection Elements of the Statewide Cancer Plan

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-322)**

**Committee: Health and Human Services**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
<b>Appropriations/Allocations</b>				
General Fund	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000

#### Fiscal Detail and Notes

Provides an appropriation of \$2,000,000 per year in fiscal year 2011-12 and fiscal year 2012-13 for comprehensive cancer screening.



# 125th MAINE LEGISLATURE

LD 1237

LR 614(03)

## An Act To Prohibit Bullying and Cyberbullying in Schools

**Fiscal Note for Bill as Engrossed with:  
C "A" (H-570)  
Committee: Education and Cultural Affairs**

### Fiscal Note

State Mandate - Unfunded

#### State Mandates

**Required Activity**

Requires school boards to adopt policies and procedures to address bullying, including cyberbullying, and for isolating a violator of a protection from harassment order from the recipient of a protection from harassment order when the protection from harassment order arises from certain violations.

**Unit Affected**

School

**Local Cost**

Significant statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

#### Fiscal Detail and Notes

Defines bullying to include written, oral or electronic expression or a physical act or gesture directed at a student or students. Requires school administrative units to address every incident of bullying that takes place at school or on school grounds, at any school-sponsored or school-related activity or event, while students are being transported to or from school or school sponsored activities or events, through the use of technology or an electronic device owned, leased or used by a school district or school or that takes place elsewhere if the bullying also infringes on the rights of the victim at school.



# 125th MAINE LEGISLATURE

LD 1264

LR 1352(03)

## An Act To Improve the Energy Efficiency of Public Buildings and Create Jobs

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-244)**

**Committee: Energy, Utilities and Technology**

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### Fiscal Note

Potential current biennium cost increase - General Fund

#### **Fiscal Detail and Notes**

This legislation may increase the construction and planning costs of a State Board of Education funded Major Capital Improvement project such as the construction of a new school or renovations to an existing school. The potential increase in cost for each project cannot be determined at this time. However, because debt service costs associated with funding school construction projects cannot exceed the annual levels established in 20-A §15905, a decrease in the total number of projects may be required to stay within spending limits. If all planned projects are to be undertaken, the debt service limit may need to be raised

Any additional costs to the Efficiency Maine Trust for rulemaking to set new planning and design requirements for state-owned or state-leased buildings can be absorbed within its existing budgeted resources. Any additional costs to the Department of Administrative and Financial Services can also be absorbed utilizing existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 1274

LR 29(05)

## An Act To Restore Equity in Education Funding

**Fiscal Note for Bill as Engrossed with:**

C "A" (S-240)

S "A" (S-273) to C "A" (S-240)

**Committee: Education and Cultural Affairs**

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### Fiscal Note

No net fiscal impact

#### Fiscal Detail and Notes

This legislation will result in a redistribution of state subsidy to local school administrative units (SAU's) beginning in fiscal year 2012-13 with some SAU's receiving more subsidy than would have been received had this legislation not been in place and other SAU's receiving less. The impact on individual SAU's can not be determined at this time.



# 125th MAINE LEGISLATURE

LD 1281

LR 1865(03)

**Resolve, To Ensure Cost-effective Services for Persons Needing Neuropsychological Testing**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-624)**

**Committee: Health and Human Services**

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## Fiscal Note

Current biennium cost increase - General Fund

Current biennium cost increase - Federal Expenditures Funds

### Fiscal Detail and Notes

The Department of Health and Human Services will incur additional costs to amend MaineCare rules to allow reimbursement of neuropsychological testing. The amount can not be determined at this time.



# 125th MAINE LEGISLATURE

LD 1300

LR 1076(04)

## An Act To Create a Consolidated Liquor License and Amend the Laws Governing Agency Liquor Stores

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-226)**

**Committee: Veterans and Legal Affairs**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
Other Special Revenue Funds	\$750	\$750	\$750	\$750
<b>Revenue</b>				
General Fund	\$750	\$750	\$750	\$750
<b>Transfers</b>				
General Fund	(\$750)	(\$750)	(\$750)	(\$750)
Other Special Revenue Funds	\$750	\$750	\$750	\$750

### Fiscal Detail and Notes

This legislation creates a combined license for agency liquor stores that also sell beer and wine. Currently, the total of the licenses required in this situation equals \$700 with a \$10 registration fee. This bill would increase the fee to \$775 and eliminate the registration fee. The additional \$75 would be transferred from the General Fund to the Department of Health and Human Services, Office of Substance Abuse Other Special Revenue Funds program to support underage drinking prevention programs. This analysis assumes 10 stores would opt for the new license, therefore increasing General Fund revenue and transfers to the Department of Health and Human Services by \$750. The loss of General Fund revenue from eliminating the registration fee is expected to be minor and no change to the budget is required.



# 125th MAINE LEGISLATURE

LD 1303

LR 1712(03)

## An Act To Increase the Fee Paid to a Funeral Home To Transport a Body at the Request of the State Medical Examiner

Fiscal Note for Bill as Engrossed with:

C "A" (H-239)

Committee: Health and Human Services

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$26,250	\$35,000	\$35,000	\$35,000
<b>Appropriations/Allocations</b>				
General Fund	\$26,250	\$35,000	\$35,000	\$35,000

#### Fiscal Detail and Notes

This bill includes a General Fund appropriation of \$26,250 in fiscal year 2011-12 and \$35,000 in fiscal year 2012-13 for the Department of the Attorney General to increase the reimbursement rate paid to a funeral home to transport a body to the State Medical Examiner.



# 125th MAINE LEGISLATURE

LD 1324

LR 472(05)

## An Act To Create Consistency and Fairness in Maine's Bottle Bill

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-316)**

**S "A" (S-275) to C "A" (H-316)**

**Committee: Environment and Natural Resources**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$6,000	\$6,000	\$6,000	\$6,000
<b>Revenue</b>				
General Fund	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)

#### Correctional and Judicial Impact Statements

Allowing certain private rights of action for containers not sold in the State may increase the number of civil suits.  
The collection of additional fines may increase General Fund revenue by minor amounts.

#### Fiscal Detail and Notes

Adding a provision allowing deposit initiators for wine containers who sell no more than 100,000 gallons or 500,000 wine containers per year to enter into commingling agreements will result in a \$6,000 General Fund revenue loss each year.



# 125th MAINE LEGISLATURE

LD 1371

LR 1212(05)

## An Act To Promote Fair and Efficient Resolutions in Tax Disputes

### Fiscal Note for Bill as Engrossed with:

C "A" (H-629)

H "A" (H-660) to C "A" (H-629)

Committee: Taxation

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$0	(\$15,000)	(\$15,000)	(\$15,000)
<b>Revenue</b>				
General Fund	\$0	\$15,000	\$15,000	\$15,000

#### Fiscal Detail and Notes

The bill requires the Department of the Attorney General and Maine Revenue Services to absorb the costs of implementing this bill, which Maine Revenue Services has estimated would require the equivalent of one-quarter of a position at a cost of approximately \$35,000 per year. The bill prohibits the creation of any new positions within these agencies to implement its provisions.

It is anticipated that petitioner fees will increase revenue to the General Fund by an estimated \$15,000 per year beginning in fiscal year 2012-13.



# 125th MAINE LEGISLATURE

LD 1384

LR 666(03)

An Act To Provide a Sales Tax Holiday

Fiscal Note for Bill as Engrossed with:

C "A" (H-288)

Committee: Taxation

## Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$2,061,300	\$2,141,337	\$2,226,791	\$2,297,888
<b>Appropriations/Allocations</b>				
General Fund	\$15,000	\$5,000	\$5,000	\$5,000
<b>Revenue</b>				
General Fund	(\$2,046,300)	(\$2,136,337)	(\$2,221,791)	(\$2,292,888)
Other Special Revenue Funds	(\$107,700)	(\$112,439)	(\$116,936)	(\$120,678)

### Fiscal Detail and Notes

Providing a sales tax exemption on each Saturday of the Columbus Day weekend for sales of \$200 or less of clothing and sales of Energy Star qualified products costing \$1,500 or less will reduce sales tax revenue to the General Fund and reduce revenue sharing starting in fiscal year 2011-12. This bill also contains an appropriation for \$10,000 in one-time costs in fiscal year 2011-12 to change the sales and use tax return as well as an ongoing appropriation of \$5,000 each fiscal year for additional mailing and notice costs.



# 125th MAINE LEGISLATURE

LD 1399

LR 2006(03)

## An Act To Implement the Recommendations of the Criminal Law Advisory Commission Relative to the Maine Criminal Code and Related Statutes

Fiscal Note for Bill as Engrossed with:

C "A" (H-618)

Committee: Criminal Justice and Public Safety

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$5,710	\$7,614	\$7,614	\$7,614
<b>Appropriations/Allocations</b>				
General Fund	\$5,710	\$7,614	\$7,614	\$7,614

#### Fiscal Detail and Notes

The provision expanding harassment by telephone to include harassment by electronic device will increase the number of Class E offenses. The above estimate of fiscal impact does not reflect the costs to the State Board of Corrections. The Department of Corrections has not estimated the number of convictions that will result. The average cost for one Class E crime is \$3,132 based on an average length of stay of 27 days. The total cost will depend on the actual number and terms of sentences. This estimate does reflect the cost to the Maine Commission on Indigent Legal Services, which is estimated to be \$5,710 in fiscal year 2011-12 and \$7,614 in fiscal year 2012-13 based on an average annual increase of 23.5 cases, a 50% increase over the current number of vouchers for harassment by telephone.



# 125th MAINE LEGISLATURE

LD 1418

LR 1267(08)

## An Act To Allow Table Games at a Facility Licensed To Operate Slot Machines on January 1, 2011

### Fiscal Note for Bill as Engrossed with:

C "A" (H-522)

H "B" (H-659) to C "A" (H-522)

Committee: Veterans and Legal Affairs

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### Fiscal Note

Contingent current biennium cost increase - General Fund  
Contingent current biennium cost increase - Other Special Revenue Funds  
Contingent current biennium revenue increase - General Fund  
Contingent current biennium revenue increase - Other Special Revenue Funds

#### Fiscal Detail and Notes

The impact of this bill is contingent on a municipal referendum vote. The bill proposes to authorize a commercial track that was licensed to operate a slot machine facility on January 1, 2011 to obtain a casino operator license. It also imposes a tax on this operator's table games of 16% of net table game income and imposes an initial gaming table fee of \$100,000 per table with a renewal fee of \$1,000 per table. Presented below is an estimate of the potential annual revenues.

This estimate assumes one facility, the existing facility in Bangor, would qualify. It assumes 14 table games and assumes an 8% increase in slot revenue from increased visitation to the facility. This analysis assumes no significant effect on revenue generated by the casino facility pending licensure in Oxford. If there is an appreciable reduction in casino revenue, there will be a reduction in the amounts distributed from that facility. The net impact on the state funds and the distributions to various funds and purposes cannot be estimated at this time.

The total estimated annual increase in General Fund revenue is \$1,352,539, which includes \$1,432,539 from gaming activities and a loss of \$80,000 from the Oxford casino operator license now deposited into a dedicated account within the Department of Public Safety, Gambling Control Board. The estimated annual increase in Other Special Revenue Funds revenue is \$1,911,871 which includes \$174,000 in casino operator and table game license fees now deposited into a dedicated account. Annual state costs associated with Inspectors and State Police Detectives are estimated to be \$589,726. The timing of these impacts will depend on the timing of the local vote and the amount of time needed for establishing table games.

	<b>Annual Estimate</b>
State Share Net Table Game Income (16%)	\$849,920
State Share of Additional Net and Gross Slot Income	\$2,320,491

**State Revenues by Fund**

General Fund

From Gaming	\$1,432,539
From Annual License Fees <sup>1</sup>	<u>(\$80,000)</u>
Total General Fund Revenue	\$1,352,539

Other Special Revenue Funds

Department of Public Safety, Gambling Control Board <sup>1</sup>	\$572,940
University of Maine Scholarship Fund	\$90,116
Maine Community College System - Scholarship Funds	\$45,058
Resident Municipalities	\$151,298
Purse Supplements	\$450,581
Sire Stakes Fund	\$135,174
Fund to Encourage Racing at Commercial Tracks	\$180,232
Fund to Stabilize Off-Track Betting	\$45,058
Agricultural Fair Support Fund	\$135,174
Non-profits conducting beano and games of chance	\$106,240
Total Other Special Revenue Funds Revenue	<u>\$1,911,871</u>

Total Revenue All Funds	<u><u>\$3,264,410</u></u>
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**Summary of Expenditure Impacts to the State**

General Fund

- Public Safety	<u><u>\$589,726</u></u>
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<sup>1</sup> Under this legislation the initial and renewal casino operator license at Oxford are deposited in a dedicated account.

**125th MAINE LEGISLATURE****LD 1440****LR 2063(03)****An Act To Amend the Nonresident Income Tax Filing Requirements****Fiscal Note for Bill as Engrossed with:****C "A" (S-134)****Committee: Taxation****Fiscal Note**

	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Projections FY 2013-14</b>	<b>Projections FY 2014-15</b>
<b>Net Cost (Savings)</b>				
General Fund	\$3,041,289	\$2,541,672	\$2,721,222	\$2,862,772
<b>Appropriations/Allocations</b>				
General Fund	\$98,189	\$163,822	\$163,822	\$163,822
<b>Revenue</b>				
General Fund	(\$2,943,100)	(\$2,377,850)	(\$2,557,400)	(\$2,698,950)
Other Special Revenue Funds	(\$154,900)	(\$125,150)	(\$134,600)	(\$142,050)

**Fiscal Detail and Notes**

Providing new minimum income taxability thresholds for nonresidents and excluding up to 24 days of personal services related to certain training, management functions, equipment upgrades and new investment from taxation will reduce General Fund revenues and reduce revenue sharing starting in fiscal year 2011-12. The bill includes General Fund appropriations to Maine Revenue Services of \$98,189 in fiscal year 2011-12 and \$163,822 in fiscal year 2012-13 for one Tax Examiner, one Revenue Agent and related administrative support to conduct desk audits, field audits and to ensure compliance by nonresident taxpayers.



# 125th MAINE LEGISLATURE

LD 1444

LR 550(03)

## Resolve, To Enhance Agriculture and Farming

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-533)**

**Committee: Agriculture, Conservation and Forestry**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$3,000	\$0	\$0	\$0
<b>Appropriations/Allocations</b>				
General Fund	\$3,000	\$0	\$0	\$0

#### Fiscal Detail and Notes

This bill includes a one-time General Fund appropriation of \$3,000 in fiscal year 2011-12 for the Department of Environmental Protection to review statutes and rules that restrict use of lands for agricultural purposes, to consult with the Department of Agriculture, Food and Rural Resources, to solicit data from farmers and agricultural associations and to report findings and recommendations to increase agricultural uses of lands in an environmentally responsible manner to the legislature by January 15, 2012.

Additional costs to the Department of Agriculture, Food and Rural Resources associated with consulting with the Department of Environmental Protection on these issues can be absorbed with existing staff and within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 1488

LR 1870(03)

## An Act To Create Innovative Public School Zones and Innovative Public School Districts

**Fiscal Note for Bill as Engrossed with:  
C "A" (S-277)  
Committee: Education and Cultural Affairs**

### Fiscal Note

Potential current biennium cost increase - General Fund

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Appropriations/Allocations</b>				
Other Special Revenue Funds	\$500	\$500	\$500	\$500

#### Fiscal Detail and Notes

This bill includes Other Special Revenue Funds base allocations of \$500 per year beginning in fiscal year 2011-12 for the Fund for the Efficient Delivery of Educational Services within the Department of Education in the event that funds are received for grants to support local initiatives to improve educational opportunities and student achievement through more efficient delivery of educational services.

This legislation may increase costs to the Maine Labor Relations Board for potential increased involvement in collective bargaining issues. The additional cost and the ability of the board to absorb these costs within existing resources can not be determined at this time and will depend on actual experience.

Additional costs to the Department of Education associated with approving innovation plans, issuing waivers and submitting the required report can be absorbed within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 1492

LR 1824(04)

## An Act To Ensure Accountability in State Contracts

**Fiscal Note for Bill as Engrossed with:**

**C "A" (S-262)**

**S "A" (S-278) to C "A" (S-262)**

**Committee: State and Local Government**

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$70,000	\$16,000	\$16,000	\$16,000
<b>Appropriations/Allocations</b>				
General Fund	\$70,000	\$16,000	\$16,000	\$16,000

#### Fiscal Detail and Notes

The bill includes a General Fund appropriation to the Department of Administrative and Financial Services, Bureau of Purchases of \$70,000 in fiscal year 2011-12 and \$16,000 in fiscal year 2012-13 for one-time and on-going information technology costs to implement the posting of state contract information on a publicly accessible web page.



# 125th MAINE LEGISLATURE

LD 1503

LR 1629(03)

## An Act To Promote School Attendance and Increase School Achievement

**Fiscal Note for Bill as Engrossed with:  
C "A" (S-287)  
Committee: Education and Cultural Affairs**

### Fiscal Note

State Mandate - Unfunded

#### State Mandates

<b>Required Activity</b>	<b>Unit Affected</b>	<b>Local Cost</b>
Requires school boards to ensure that a student who has been expelled is provided with a reentry plan.	School	Moderate statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

#### Fiscal Detail and Notes

Although the development of reentry plans may currently be a standard practice by many local school administrative units for students that are expelled, placing the requirement into Maine law is a state mandate. The additional costs to local school administrative units can not be determined at this time.



# 125th MAINE LEGISLATURE

LD 1557

LR 2122(03)

**An Act To Raise the Speed Limit on Interstate 95 between the City of Old Town and the Town of Houlton**

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-447)**

**Committee: Transportation**

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## Fiscal Note

Minor revenue decrease - General Fund

Minor cost increase - General Fund

### Fiscal Detail and Notes

Raising the speed limit from 65 miles per hour to 75 miles per hour on Interstate 95 between Old Town and Houlton is not expected to have a significant impact on fine revenue from speeding tickets issued in that area. The actual impact over time will depend on enforcement policies of the State Police and how drivers choose to adjust to the new speeds.

Additional costs to the Department of Transportation associated with new speed limit signs on Interstate 95 between Old Town and Houlton can be absorbed with existing staff and within existing budgeted resources.



# 125th MAINE LEGISLATURE

LD 1562

LR 2027(03)

## An Act To Prohibit the Sale or Possession of So-called Bath Salts Containing Dangerous Synthetic Drugs

**Fiscal Note for Bill as Engrossed with:**

**C "A" (H-586)**

**Committee: Criminal Justice and Public Safety**

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### Fiscal Note

Current biennium cost increase - General Fund

#### **Correctional and Judicial Impact Statements**

Establishes new Class A, Class B and Class C crimes; increases correctional, indigent legal services and judicial costs.

#### **Fiscal Detail and Notes**

Prohibiting the sale or possession of so-called bath salts is expected to increase costs related to prosecuting and housing offenders. Estimates of the new number of individuals that may be convicted range from 10 to 24 per year. It is likely that a large number of offenders are juveniles. The exact amount of General Fund appropriations by fiscal year needed to support these costs cannot be estimated at this time.