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Amendment Review

LD 1046

L.D. 1046
(Filing No. H-)

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
130TH LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT " " to H.P. 774, L.D. 1046, "An Act To Create an Income Tax Return Checkoff for Hunger Prevention"

Amend the bill in section 3 in §5293 in subsection 1 in the last line (page 2, line 5 in L.D.) by striking out the following: "\$5." and inserting the following: "\$5, () \$10, () \$25 or () Other \$..."

Amend the bill by inserting after section 4 the following:

Sec. 5. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides funding for costs related to creating and administering an income tax checkoff for hunger prevention.

GENERAL FUND	2021-22	2022-23
All Other	\$0	\$14,855
GENERAL FUND TOTAL	<hr/>	<hr/>
	\$0	\$14,855

**ADMINISTRATIVE AND FINANCIAL
SERVICES, DEPARTMENT OF
DEPARTMENT TOTALS**

	2021-22	2022-23
GENERAL FUND	\$0	\$14,855
DEPARTMENT TOTAL - ALL FUNDS	<hr/>	<hr/>
	\$0	\$14,855

**AGRICULTURE, CONSERVATION AND FORESTRY, DEPARTMENT OF
Emergency Food Assistance Program Fund N361**

ROFS

COMMITTEE AMENDMENT " " to H.P. 774, L.D. 1046

1 Initiative: Provides allocations to establish the Emergency Food Assistance Program Fund
2 to be used to support emergency food assistance administered by the Department of
3 Agriculture, Conservation and Forestry.

4	OTHER SPECIAL REVENUE FUNDS	2021-22	2022-23
5	All Other	\$500	\$500
6			
7	OTHER SPECIAL REVENUE FUNDS TOTAL	<u>\$500</u>	<u>\$500</u>

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9 **AGRICULTURE, CONSERVATION AND**
10 **FORESTRY, DEPARTMENT OF**
11 **DEPARTMENT TOTALS**

12		2021-22	2022-23
13	OTHER SPECIAL REVENUE FUNDS	\$500	\$500
14			
15	DEPARTMENT TOTAL - ALL FUNDS	<u>\$500</u>	<u>\$500</u>

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17 **SECTION TOTALS**

18		2021-22	2022-23
19	GENERAL FUND	\$0	\$14,855
20	OTHER SPECIAL REVENUE FUNDS	\$500	\$500
21			
22	SECTION TOTAL - ALL FUNDS	<u>\$500</u>	<u>\$15,355</u>

23

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

26 **SUMMARY**

27 This amendment amends the bill to allow contributions over \$5 to be made to the
28 Emergency Food Assistance Program Fund. It also adds an appropriations and allocations
29 section.

30 **FISCAL NOTE REQUIRED**

31 (See attached)

COMMITTEE AMENDMENT



130th MAINE LEGISLATURE

LD 1046

LR 1706(02)

An Act To Create an Income Tax Return Checkoff for Hunger Prevention

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$0	\$0	\$0	\$0
Appropriations/Allocations				
General Fund	\$0	\$14,855	\$3,855	\$3,855
Other Special Revenue Funds	\$500	\$500	\$500	\$500
Revenue				
General Fund	\$0	\$14,855	\$3,855	\$3,855

Fiscal Detail and Notes

This bill includes ongoing Other Special Revenue Funds allocations of \$500 starting in fiscal year 2021-22 to establish the Emergency Food Assistance Program Fund within the Department of Agriculture, Conservation and Forestry (ACF) to be used to support emergency food assistance administered by the ACF. Funding will come from an income tax checkoff and from any grants, gifts, bequests and donations that might be available. The bill includes a General Fund appropriation to the Department of Administrative and Financial Services of 14,855 in fiscal year 2022-23 to cover the costs of creating and administering the income tax checkoff. The General Fund can be reimbursed for these costs from revenue collected from the checkoff. The checkoff must generate at least \$25,000 annually after the first year to continue to be available.