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Amendment  
Review

LD1651

L.D. 1651

(Filing No. S- )

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27  
28

**TAXATION**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
130TH LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 538, L.D. 1651, “An Act To Support Working Families through Outreach and Education about Tax Credits for Persons of Low Income”

Amend the bill by striking out all of section 1 and inserting the following:

**'Sec. 1. 36 MRSA §5219-S, sub-§7** is enacted to read:

**7. Federal individual taxpayer identification numbers.** For tax years beginning on or after January 1, 2021, for an individual who files a federal income tax return, notwithstanding Section 32(m) of the Code, for purposes of calculating the credit allowed pursuant to this section, the taxpayer identification number required by Section 32(c)(1)(E) and 32(c)(3)(D) of the Code means a federal individual taxpayer identification number issued to an individual by the Internal Revenue Service or a social security number issued to an individual by the Social Security Administration on or before the due date for filing the return for the taxable year.'

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

**SUMMARY**

This amendment removes the limitations on the use of a federal individual taxpayer identification number to be eligible for the earned income tax credit.

**FISCAL NOTE REQUIRED**

(See attached)



# 130th MAINE LEGISLATURE

LD 1651

LR 1495(02)

## An Act To Support Working Families through Outreach and Education about Tax Credits for Persons of Low Income

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$188,500	\$188,500	\$188,000	\$188,000
<b>Appropriations/Allocations</b>				
General Fund	\$150,000	\$150,000	\$150,000	\$150,000
<b>Revenue</b>				
General Fund	(\$38,500)	(\$38,500)	(\$38,000)	(\$38,000)
Other Special Revenue Funds	(\$1,500)	(\$1,500)	(\$2,000)	(\$2,000)

### Fiscal Detail and Notes

This bill includes ongoing General Fund appropriations of \$150,000 per year beginning in fiscal year 2021-22 to the New Ventures Maine program within the University of Maine System for a statewide collaboration of nonprofit and for-profit partners to provide free volunteer tax assistance, including the filing of state tax returns; outreach to low-income individuals and families about federal and state tax credits; financial education, connections to financial services and other resources; education for providers and volunteers; and statewide data collection.

The bill expands eligibility for the earned income tax credit to taxpayers who file their return using a federal individual taxpayer identification number and will result in a reduction in General Fund revenue of \$38,500 in fiscal years 2021-22 and 2022-23. It will also result in a reduction in Local Government Fund revenue of \$1,500 in fiscal years 2021-22 and 2022-23.