

**126th MAINE LEGISLATURE****LD 1722****LR 2346(04)****An Act To Exempt from Sales and Use Tax Sales of Publications To Be Distributed without Charge and Printed Materials Included in Publications****Fiscal Note for Senate Amendment " " to Committee Amendment "A"****Sponsor: Sen. Hill of York****Fiscal Note Required: Yes****Fiscal Note**

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$0	(\$3,112,594)	(\$3,531,072)	(\$3,521,625)
Appropriations/Allocations				
General Fund	\$0	\$284,906	\$293,928	\$303,375
Other Special Revenue Funds	\$0	\$450,000	\$0	\$0
Revenue				
General Fund	\$0	\$3,397,500	\$3,825,000	\$3,825,000
Other Special Revenue Funds	\$0	\$602,500	\$175,000	\$175,000

Fiscal Detail and Notes

The amendment adds a General Fund appropriation to the Department of Administrative and Financial Services of \$284,906 in fiscal year 2014-15 to contract with the Kennebec County Sheriff's Office for 2 Deputy Sheriff positions and to add one Revenue Agent position. These positions will be used to expand field activities to address debts other than sales tax debt handled by current deputies and to assist in the audit of estate and fiduciary tax returns and to review related issues associated with decedents and beneficiaries. It also includes a one-time Other Special Revenue Funds allocation to the Department of Administrative and Financial Services of \$450,000 in fiscal year 2014-15 for a contractor-provided audit selection system which makes data warehouse information available in a fashion conducive to audit selection, builds new data elements into the audit selection process and creates a predictive audit selection function. The net effect is a General Fund savings of \$3,112,594 in Fiscal year 2014-15 as compared to the committee amendment.