

127th MAINE LEGISLATURE

LD 365

LR 1218(04)

An Act To Provide a Tax Reduction for Modifications To Make a Home More Accessible for a Person with a Disability

> Fiscal Note for Senate Amendment " " to Committee Amendment "A" Sponsor: Sen. Hamper of Oxford Fiscal Note Required: Yes

Fiscal Note				
	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
Net Cost (Savings) General Fund	(\$50,000)	(\$93,250)	(\$25,625)	(\$10,425)
Appropriations/Allocations General Fund	(\$50,000)	(\$22,000)	\$22,000	\$0
Revenue General Fund Other Special Revenue Funds	\$0 \$0	\$71,250 (\$3,750)	\$47,625 (\$7,875)	\$10,425 (\$9,675)

Fiscal Detail and Notes

This amendment changes the effective date from tax years beginning on or after 1-1-16 to tax years beginning on or after 1-1-17. It moves the General Fund appropriation of \$22,000 in fiscal year 2016-17 to the Department of Administrative and Financial Services to fiscal year 2017-18. It also eliminates the General Fund and Local Government Fund revenue reductions in fiscal year 2016-17 of \$71,250 and \$3,750, respectively.

The amendment eliminates the \$50,000 General Fund appropriation in fiscal year 2015-16 to the Maine State Housing Authority. As amended, this bill includes General Fund appropriations of \$50,000 per year beginning in fiscal year 2016-17 to a newly created Home Modification Certification program within the Maine State Housing Authority for the cost of making the required certification.