



131st MAINE LEGISLATURE

LD 1802

LR 1047(04)

An Act to Include Certain Volunteer Firefighters in the Tax Credit for Employers of Individuals Who Are Volunteer Firefighters or Volunteer Municipal Emergency Medical Services Persons

Fiscal Note for Senate Amendment " " to Committee Amendment "A"

Sponsor: Sen. Rotundo of Androscoggin

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	(\$9,500)	(\$28,500)	\$0	\$0
Revenue				
General Fund	\$9,500	\$28,500	\$0	\$0
Other Special Revenue Funds	\$500	\$1,500	\$0	\$0

Fiscal Detail and Notes

This amendment delays the effective date of the tax credit in the bill to tax years on or after January 1, 2025. The revenue loss is eliminated in fiscal year 2023-24 and reduced to \$9,500 in General Fund revenue and \$500 in Local Government Fund revenue in fiscal year 2024-25.