



# 131st MAINE LEGISLATURE

LD 1802

LR 1047(05)

## 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 Bill as Engrossed with:  
C "A" (S-356)  
S "A" (S-494) to C "A" (S-356)  
Committee: Criminal Justice and Public Safety

### Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$9,500	\$38,000	\$38,000
<b>Revenue</b>				
General Fund	\$0	(\$9,500)	(\$38,000)	(\$38,000)
Other Special Revenue Funds	\$0	(\$500)	(\$2,000)	(\$2,000)

#### Fiscal Detail and Notes

This bill adds municipal volunteer firefighters to the tax credit for employers of individuals who are volunteer firefighters or volunteer emergency medical services personnel for tax years beginning on or after January 1, 2025. It will reduce General Fund revenue by \$9,500 and reduce Local Government Fund revenue by \$500 in fiscal year 2024-25. In subsequent years, it will reduce General Fund revenue by \$38,000 and Local Government Fund revenue by \$2,000.