



130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 1304

H.P. 960

House of Representatives, March 30, 2021

An Act To Create the Career and Technical Education Workforce Fund

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Speaker FECTEAU of Biddeford.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 20-A MRSA §8308** is enacted to read:

3 **§8308. Career and Technical Education Workforce Fund**

4 The Career and Technical Education Workforce Fund, referred to in this section as "the
5 fund," is established as an interest-bearing account administered by the department. Any
6 private or public funds appropriated, allocated or dedicated to the fund must be deposited
7 into the fund as well as income from any other source directed to the fund. All interest
8 earned by the fund becomes part of the fund. Any balance remaining in the fund at the end
9 of the fiscal year does not lapse but is carried forward into subsequent fiscal years.
10 Balances in the fund may be used for the necessary expenses of the department in the
11 administration of the fund. The commissioner shall make available to centers on a basis
12 determined by the commissioner balances in the fund for the purposes of purchasing new
13 equipment and making capital improvements.

14 **Sec. 2. 36 MRSA §1811, sub-§3** is enacted to read:

15 **3. Sales of building supplies and materials.** For sales occurring on or after
16 November 1, 2021, in addition to the tax otherwise levied under this section, a tax of 1¢
17 per item on the sale of building supplies and materials is imposed. The State Tax Assessor
18 shall determine annually the total amount contributed pursuant to this subsection and
19 forward that amount to the Career and Technical Education Workforce Fund under Title
20 20-A, section 8308.

21 This subsection is repealed November 1, 2023.

22 **SUMMARY**

23 This bill creates the Career and Technical Education Workforce Fund under the
24 Department of Education to pay for equipment and capital improvements in the career and
25 technical education centers throughout the State, paid for by a one cent per item additional
26 sales tax on building supplies and materials that terminates November 1, 2023.