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Date: (Filing No. S- )

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**STATE OF MAINE**  
**SENATE**  
**125TH LEGISLATURE**  
**FIRST REGULAR SESSION**

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 778, L.D. 1043, Bill, “An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2012 and June 30, 2013”

- Amend the amendment by striking out all of Part I.
- Amend the amendment by striking out all of Part M.
- Amend the amendment in Part N by striking out all of section 7.
- Amend the amendment in Part N by striking out all of section 11.
- Amend the amendment by striking out all of Parts O and P.
- Amend the amendment in Part S in section 1 in §89 in subsection 1 in paragraph A in the first line (page 554, line 35 in amendment) by striking out the following: "\$20,000,000" and inserting the following: '\$120,000,000'
- Amend the amendment in Part T by striking out all of sections 9 to 11.
- Amend the amendment in Part T by striking out all of sections 21 to 23.
- Amend the amendment by striking out all of Part CCCC.
- Amend the amendment by striking out all of Part FFFF.
- Amend the amendment by striking out all of Part GGGG.
- Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment makes the following changes to Committee Amendment "A":

1. It strikes Part I, which continues into fiscal years 2011-12 and 2012-13 the reductions to revenue sharing accomplished by fixed dollar amount transfers back to the General Fund after the calculation of the 5% share of the prior month's income and sales tax collections;

**SENATE AMENDMENT**

- 1           2. It strikes Part M, which increases the amounts excluded from the estate tax;
- 2           3. It amends Part N to eliminate language that conforms the Maine standard  
3 deduction amounts to the federal amounts and to eliminate language that conforms the  
4 Maine personal exemption amount to the federal amount;
- 5           4. It strikes Part O, which repeals the income tax addition modifications related to  
6 the federal business expensing thresholds and provides a credit equal to 10% of the  
7 federal bonus depreciation on certain property placed in service in Maine;
- 8           5. It strikes Part P, which amends the Circuitbreaker Program to limit the amount of  
9 the benefit to 80% of the amount of the benefit that would otherwise be available for  
10 application periods beginning in 2011 and 2012;
- 11          6. It amends Part S to increase the amount of the advance payment required for the  
12 State's wholesale liquor contract from \$20,000,000 to \$120,000,000;
- 13          7. It amends Part T to eliminate language that reduces from 4% to 3% the cap on  
14 cost-of-living increases on the retirement benefit for members of the State Employee and  
15 Teacher Retirement Program, the Judicial Retirement Program and the Legislative  
16 Retirement Program, limits the amount of retirement benefits subject to a cost-of-living  
17 adjustment to the first \$20,000, and freezes the cost-of-living adjustments for the fiscal  
18 years 2011, 2012 and 2013;
- 19          8. It strikes Part CCCC, which provides new minimum taxability thresholds for  
20 nonresidents before Maine income tax liability is triggered and excludes from the  
21 determination of taxability in the State up to 24 days of personal services related to  
22 certain training, management functions, equipment upgrades and new investment;
- 23          9. It strikes Part FFFF, which exempts from sales tax plastic bags used by  
24 redemption centers to sort, store or transport returnable beverage containers; and
- 25          10. It strikes Part GGGG, which expands the current exemption from sales and use  
26 tax for aircraft to apply the exemption to all aircraft, regardless of the weight of the  
27 aircraft or the state of residency of the purchaser, and expands the exemption to include  
28 sales of repair and replacement parts used exclusively in aircraft and in the overhauling  
29 and rebuilding of aircraft and aircraft parts.

30 **SPONSORED BY:** \_\_\_\_\_

31           **(Senator JACKSON)**

32           **COUNTY: Aroostook**