

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the amendment by striking out all of Part BBBB.

Amend the amendment by inserting after Part MMMM the following:

## **PART NNNN**

**Sec. NNNN-1. 36 MRSA §6652, sub-§1**, as repealed and replaced by PL 2007, c. 438, §114, is amended to read:

**1. Generally.** A person against whom taxes have been assessed pursuant to Part 2, except for chapters 111 and 112, with respect to eligible property and who has paid those taxes is entitled to reimbursement of a portion of those taxes from the State as provided in this chapter. The reimbursement under this chapter is the percentage of the taxes assessed and paid with respect to eligible property specified in subsection 4, except that for claims filed for the application period that begins on August 1, 2006 the reimbursement is limited to 90% of the taxes assessed and paid with respect to eligible property. For purposes of this chapter, a tax applied as a credit against a tax assessed pursuant to chapter 111 or 112 is a tax assessed pursuant to chapter 111 or 112. A taxpayer that included eligible property in its investment credit base under section 5219-E or 5219-M and claimed the credit provided in one or more of those sections on its income tax return may not be reimbursed under this chapter for taxes assessed on that same eligible property in a year in which one or more of those credits are taken. A successor in interest of a person against whom taxes have been assessed with respect to eligible property is entitled to reimbursement pursuant to this section, whether the tax was paid by the person assessed or by the successor, as long as a transfer of the property in question to the successor has occurred and the successor is the owner of the property as of August 1st of the year in which a claim for reimbursement may be filed pursuant to section 6654. For purposes of this subsection, "successor in interest" includes the initial successor and any subsequent successor. When an eligible successor in interest exists, the successor is the only person to whom reimbursement under this chapter may be made with respect to the transferred property. For an item of eligible property that is first subject to assessment under Part 2 on or after April 1, 2008, and for any item of eligible property for which reimbursement is paid under subsection 4, paragraph B, the reimbursement otherwise payable under this section with respect to that item of eligible property must be reduced by an amount equal to the amount, if any, by which the reimbursement otherwise payable under this section plus payments received by the taxpayer under a tax increment financing arrangement pursuant to Title 30-A, chapter 206, subchapter 1 with respect to that item of eligible property exceeds 100% of the property taxes assessed with respect to that item of eligible property. For an item of eligible property that is first subject to assessment under Part 2 before April 1, 2008, the reimbursement otherwise payable under this section with respect to that item of eligible property must be reduced by an amount equal to 65.75% of the amount, if any, by which the reimbursement otherwise payable under this section plus payments received by the taxpayer under a tax increment financing arrangement pursuant to Title 30-A, chapter 206, subchapter 1 with respect to that item of eligible property exceeds 100% of the property taxes assessed with respect to that item of eligible property.

**Sec. NNNN-2. Application.** This Part applies to reimbursements attributable to the application period that begins on August 1, 2008.

**PART OOOO**

**Sec. OOOO-1. Appropriations and allocations.** The following appropriations and allocations are made.

**HEALTH AND HUMAN SERVICES, DEPARTMENT OF (FORMERLY BDS)**

**Mental Health Services - Child Medicaid 0731**

Initiative: Appropriates funds to offset a deappropriation in Part A, section 27 that proposed to reduce funding by consolidating crisis services to one provider per district.

<b>GENERAL FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$200,000
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GENERAL FUND TOTAL	\$0	\$200,000

**Mental Health Services - Children 0136**

Initiative: Appropriates funds to offset a deappropriation in Part A, section 27 that proposed to reduce funding by consolidating crisis services to one provider per district.

<b>GENERAL FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$50,000
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GENERAL FUND TOTAL	\$0	\$50,000

**Mental Health Services - Community 0121**

Initiative: Appropriates funds to offset a deappropriation in Part A, section 27 that proposed to reduce funding by consolidating crisis services to one provider per district.

<b>GENERAL FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$50,000
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GENERAL FUND TOTAL	\$0	\$50,000

**Mental Health Services - Community 0121**

Initiative: Appropriates funds to partially offset a deappropriation in Part A, section 27 that proposed to eliminate funding for community integration services for consumers who are not eligible for MaineCare.

<b>GENERAL FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$871,967
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GENERAL FUND TOTAL	\$0	\$871,967

**Mental Health Services - Community Medicaid 0732**

Initiative: Appropriates funds to offset a deappropriation in Part A, section 27 that proposed to reduce funding by consolidating crisis services to one provider per district.

<b>GENERAL FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$200,000
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GENERAL FUND TOTAL	\$0	\$200,000

**Mental Retardation Waiver - MaineCare 0987**

Initiative: Appropriates funds to partially offset a deappropriation in Part A, section 27 that proposed to reduce funding for home- and community-based waiver services.

<b>GENERAL FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$1,834,793
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GENERAL FUND TOTAL	\$0	\$1,834,793

**HEALTH AND HUMAN SERVICES, DEPARTMENT OF  
(FORMERLY BDS)  
DEPARTMENT TOTALS**

	<b>2007-08</b>	<b>2008-09</b>
<b>GENERAL FUND</b>	<b>\$0</b>	<b>\$3,206,760</b>
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<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<b>\$0</b>	<b>\$3,206,760</b>

**HEALTH AND HUMAN SERVICES, DEPARTMENT OF (FORMERLY DHS)**

**Medical Care - Payments to Providers 0147**

Initiative: Allocates funds to offset a deallocation in Part A, section 28 that proposed to reduce funding by consolidating crisis services to one provider per district.

<b>FEDERAL EXPENDITURES FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$715,138
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FEDERAL EXPENDITURES FUND TOTAL	\$0	\$715,138

**Medical Care - Payments to Providers 0147**

Initiative: Allocates funds to partially offset a deallocation in Part A, section 28 that proposed to reduce funding for home- and community-based waiver services.

<b>FEDERAL EXPENDITURES FUND</b>	<b>2007-08</b>	<b>2008-09</b>
All Other	\$0	\$3,280,325
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FEDERAL EXPENDITURES FUND TOTAL	\$0	\$3,280,325

<b>HEALTH AND HUMAN SERVICES, DEPARTMENT OF (FORMERLY DHS) DEPARTMENT TOTALS</b>	<b>2007-08</b>	<b>2008-09</b>
FEDERAL EXPENDITURES FUND	\$0	\$3,995,463
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DEPARTMENT TOTAL - ALL FUNDS	\$0	\$3,995,463

<b>SECTION TOTALS</b>	<b>2007-08</b>	<b>2008-09</b>
GENERAL FUND	\$0	\$3,206,760
FEDERAL EXPENDITURES FUND	\$0	\$3,995,463
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SECTION TOTAL - ALL FUNDS	\$0	\$7,202,223

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Amend the amendment by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

### **SUMMARY**

This amendment accomplishes the following.

1. It removes from Committee Amendment "A" the provision repealing circuit breaker indexing.
2. It restores some funding for community integration services for non-MaineCare-eligible consumers.
3. It restores funding to outpatient crisis services for mental health.
4. It restores some funding for MaineCare home- and community-based waiver services.
5. It reduces the reimbursement of property taxes under the Business Equipment Tax Reimbursement program if the taxes are also reimbursed under a tax increment financing district agreement.

### **FISCAL NOTE REQUIRED**

**(See attached)**