



# 127th MAINE LEGISLATURE

LD 787

LR 1317(02)

## An Act To Provide Tax Credits for Adult Day Care and Respite and Hospice Care

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2015-16	FY 2016-17	Projections FY 2017-18	Projections FY 2018-19
<b>Net Cost (Savings)</b>				
General Fund	\$95,000	\$95,000	\$95,000	\$95,000
<b>Revenue</b>				
General Fund	(\$95,000)	(\$95,000)	(\$95,000)	(\$95,000)
Other Special Revenue Funds	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)

#### Fiscal Detail and Notes

The bill expands eligibility for the income tax credit for child and dependent care expenses to include expenses paid for adult day care, respite care and hospice care and would result in a reduction in General Fund revenue of \$95,000 beginning in fiscal year 2015-16 and a reduction in Local Government Fund revenue of \$5,000 beginning in fiscal year 2015-16.