



# 130th MAINE LEGISLATURE

LD 527

LR 1171(02)

## An Act To Exempt MaineCare Appendix C Private Nonmedical Institutions from the Service Provider Tax

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$5,937,278	\$7,916,371	\$7,916,371	\$7,916,371
<b>Appropriations/Allocations</b>				
General Fund	\$5,937,278	\$7,916,371	\$7,916,371	\$7,916,371
Federal Expenditures Fund	(\$3,097,676)	(\$4,130,235)	(\$4,130,235)	(\$4,130,235)
Other Special Revenue Funds	(\$9,208,180)	(\$12,277,573)	(\$12,277,573)	(\$12,277,573)
<b>Revenue</b>				
Federal Expenditures Fund	(\$3,097,676)	(\$4,130,235)	(\$4,130,235)	(\$4,130,235)
Other Special Revenue Funds	(\$9,208,180)	(\$12,277,573)	(\$12,277,573)	(\$12,277,573)

### Fiscal Detail and Notes

The bill includes General Fund appropriations to the Department of Health and Human Services of \$5,937,278 in fiscal year 2021-22 and \$7,916,371 in fiscal year 2022-23 to provide funding for a loss of revenue due to the repeal of the service provider tax (SPT) for so-called MaineCare Appendix C private nonmedical institutions, which are residential care facilities maintained wholly or partly for the purpose of providing residents with medical and remedial treatment services. Other Special Revenue funds and Federal Expenditures Fund allocations are also reduced due to the repeal of the SPT.