



130th MAINE LEGISLATURE

LD 731

LR 342(02)

An Act To Establish a Program To Assist Regional Firefighter Training Programs, To Provide Tax Credits to Businesses That Employ Volunteer Firefighters and Emergency Medical Services Persons and To Provide Benefits to Volunteer Firefighters and Emergency Medical Services Persons

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
Net Cost (Savings)				
General Fund	\$569,875	\$536,875	\$532,500	\$532,500
Appropriations/Allocations				
General Fund	\$233,000	\$200,000	\$200,000	\$200,000
Revenue				
General Fund	(\$336,875)	(\$336,875)	(\$332,500)	(\$332,500)
Other Special Revenue Funds	(\$13,125)	(\$13,125)	(\$17,500)	(\$17,500)

Fiscal Detail and Notes

This bill includes ongoing General Fund appropriations of \$200,000 per year beginning in fiscal year 2021-22 to a newly created Regional Fire Service Training Fund within the Maine Community College System to provide grants to municipalities for regional fire service training.

The bill provides a tax credit for businesses that employ volunteer firefighters and emergency medical service persons. It reduces General Fund revenue by \$336,875 in fiscal years 2021-22 and 2022-23 and reduces Local Government Fund revenue by \$13,125 in fiscal years 2021-22 and 2022-23. The bill includes a one time General Fund appropriation of \$33,000 in fiscal year 2021-22 to the Department of Administrative and Financial Services for computer programming to add lines to tax returns.