

# MAINE STATE LEGISLATURE

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L.D. 2246

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DATE: June 3, 1999

(Filing No. S-430 )

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**STATE OF MAINE  
SENATE  
119TH LEGISLATURE  
FIRST REGULAR SESSION**

SENATE AMENDMENT " A" to S.P. 846, L.D. 2246, Bill, "An Act to Amend the Nutrient Management Laws"

Amend the bill by inserting after the title and before the emergency preamble the following:

**'Mandate preamble.** This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, two thirds of all of the members elected to each House have determined it necessary to enact this measure.'

Further amend the bill by striking out all of section 12 and inserting in its place the following:

**'Sec. 12. Appropriation.** The following funds are appropriated from the General Fund to carry out the purposes of this Act.

**2000-01**

**ADMINISTRATIVE AND FINANCIAL  
SERVICES, DEPARTMENT OF**

**Waste Facility Tax  
Reimbursement**

All Other \$5,650

**SENATE AMENDMENT**

H. 98

SENATE AMENDMENT "A" to S.P. 846, L.D. 2246

2 Provides funds to reimburse municipalities  
for 50% of the property tax revenue lost as  
4 a result of the new property tax exemption  
for qualified animal waste storage  
6 facilities.

8 **DEPARTMENT OF ADMINISTRATIVE  
AND FINANCIAL SERVICES**  
TOTAL \$5,650'

12 **FISCAL NOTE**

14 This amendment strikes the additional General Fund  
16 appropriations of \$246,600 and \$250,793 in fiscal years 1999-00  
and 2000-01, respectively, for the Department of Agriculture,  
18 Food and Rural Resources. As amended, this bill has total  
General Fund costs of \$20,095 in fiscal year 1999-00 and \$26,549  
in fiscal year 2000-01.

20 This bill creates a property tax exemption for qualifying  
22 animal waste storage facilities. Pursuant to the Constitution of  
Maine, the State is required to reimburse municipalities for 50%  
24 of the lost property tax revenue due to new or expanded  
exemptions. Additional General Fund appropriations of \$5,650  
26 will be required in fiscal year 2000-01 for these  
reimbursements. These reimbursements will increase to \$11,300 in  
28 fiscal year 2001-02 and \$16,950 in fiscal year 2002-03.

30 In addition to the reimbursement for the revenue lost, the  
32 additional administrative costs that will be incurred by  
municipalities to implement these changes to the property tax  
34 assessments for certain farms require reimbursement as a state  
mandate pursuant to the Constitution of Maine. The additional  
36 costs of this state mandate are expected to be minor. Pursuant  
to the Mandate Preamble, the two-thirds vote of all members  
38 elected to each House exempts the State from the constitutional  
requirement to fund 90% of the additional local costs.

40 The new sales tax exemption for qualifying animal waste  
42 storage facilities will decrease sales and use tax collections by  
\$21,175 in fiscal year 1999-00 and \$22,022 in fiscal year  
2000-01. The reduction of these tax collections will decrease  
44 the amounts transferred to the Local Government Fund for  
state-municipal revenue sharing in those years by \$1,080 and  
46 \$1,123, respectively. The resulting net reductions of General  
Fund revenue will be \$20,095 in fiscal year 1999-00 and \$20,899  
48 in fiscal year 2000-01.

**SENATE AMENDMENT**

**1.4.8**

SENATE AMENDMENT "**A**" to S.P. 846, L.D. 2246

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The Bureau of Revenue Services will incur some minor additional costs to implement these tax changes. These costs can be absorbed within the bureau's existing budgeted resources.

The Department of Environmental Protection will incur some minor additional costs to enter into a certain memorandum of understanding with the Department of Agriculture, Food and Rural Resources. These costs can be absorbed within the department's existing budgeted resources.

**SUMMARY**

This amendment adds a mandate preamble. This amendment eliminates the appropriation of \$246,600 in fiscal year 1999-00 and \$250,793 in fiscal year 2000-01 to fund 2 positions to administer certain nutrient management laws.

SPONSORED BY:  
(Senator MICHAUD)



COUNTY: Penobscot

**SENATE AMENDMENT**