

MAINE STATE LEGISLATURE

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R. of S.

L.D. 1813

DATE: 4-30-04

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STATE OF MAINE
SENATE
121ST LEGISLATURE
SECOND SPECIAL SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1335, L.D. 1813, Bill, "An Act To Make Minor Substantive Changes to the Tax Laws"

Amend the amendment by inserting after the title the following:

'Amend the bill by inserting after the enacting clause and before section 1 the following:

'Sec. 1. 36 MRSA §111, sub-§1-A, as amended by PL 2003, c. 479, §1 and affected by §8, is further amended to read:

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of ~~May-28~~, December 31, 2003.'

Further amend the amendment in the first paragraph after the title in the 1st line (page 1, line 22 in amendment) by striking out the following: "Amend" and inserting in its place the following: 'Further amend'

Further amend the amendment by striking out all of section 3 and inserting in its place the following:

'Sec. 3. 36 MRSA §1760, sub-§16, as amended by PL 2003, c. 588, §6, is further amended to read:

16. Hospitals, research centers, churches and schools. Sales to incorporated hospitals, incorporated nonprofit nursing homes licensed by the Department of Human Services, incorporated

SENATE AMENDMENT

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SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1335, L.D. 1813

2 nonprofit residential care facilities and incorporated nonprofit
3 assisted housing programs for the elderly licensed by the
4 Department of Human Services, incorporated nonprofit home health
5 agencies certified under the United States Social Security Act of
6 1965, Title XVIII, as amended, incorporated nonprofit rural
7 community health centers, incorporated nonprofit dental health
8 centers, institutions incorporated as nonprofit corporations for
9 the sole purpose of conducting medical research or for the
10 purpose of establishing and maintaining laboratories for
11 scientific study and investigation in the field of biology or
12 ecology or operating educational television or radio stations,
13 schools, incorporated nonprofit organizations or their affiliates
14 whose purpose is to provide literacy assistance or free clinical
15 assistance to children with dyslexia and regularly organized
16 churches or houses of religious worship, excepting sales, storage
or use in activities that are mainly commercial enterprises.'

18 Further amend the amendment by inserting after section 3 the
19 following:

20 'Further amend the bill by inserting after section 6 the
21 following:

22 'Sec. 7. 36 MRSA §5122, sub-§1, ¶V, as enacted by PL 2003, c.
23 451, Pt. II, §2, is amended to read:

24 V. For tax years beginning on or after January 1, 2003 and
25 before January 1, 2006, the amount claimed as a federal
26 income adjustment for student loan interest under the Code,
27 Section 62 (a)(17), but only for interest paid after 60
28 months from the start of the loan repayment period; and
29

30 Sec. 8. 36 MRSA §5122, sub-§1, ¶W is enacted to read:

31 W. For tax years beginning on or after January 1, 2004, for
32 an eligible individual as defined by the Code, Section 223
33 (c)(1), the amount of contributions to the eligible
34 individual's health savings account under the Code, Sections
35 106 and 223 to the extent that those contributions,
36 exclusive of rollovers, for the taxable year are not
37 included in the eligible individual's federal adjusted gross
38 income.'

39 Further amend the amendment on page 2 by striking out all of
40 the 1st to 3rd indented paragraphs (page 2, lines 25 to 42 in
41 amendment) and inserting in their place the following:

42 'Further amend the bill by striking out all of section 11
43 and inserting in its place the following:

44

SENATE AMENDMENT

**121st Maine Legislature
Office of Fiscal and Program Review**

LD 1813

An Act To Make Minor Substantive Changes to the Tax Laws



LR 2504(08)

Fiscal Note for Senate Amendment 'A' to Committee Amendment 'A'

Sponsor: Sen. Cathcart

Fiscal Note Required: Yes

Fiscal Note

Eliminates study costs

Fiscal Detail and Notes

This amendment eliminates a \$5,460 cost to the Legislative budget by removing the requirement that the Taxation Committee meet to conduct a review of the sales tax exemption for truck bodies and trailers manufactured in-state. No deappropriation is needed because there was no appropriation for the study in the bill.