

MAINE STATE LEGISLATURE

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R of S.

L.D. 169

DATE: 3.28.05

(Filing No. S-46)

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STATE OF MAINE
SENATE
122ND LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 120, L.D. 169, Bill, "An Act To Amend the Law Regarding Resale Certificates"

Amend the amendment by striking out everything after the first paragraph after the title and before the summary and inserting in its place the following:

Sec. 1. 36 MRSA §1754-B, sub-§2-B, as enacted by PL 2003, c. 673, Pt. AAA, §2, is amended to read:

2-B. Resale certificates. The assessor shall issue a provisional resale certificate to each applicant ~~for--initial registration that had \$3,000 in gross annual sales in the previous 12 months~~ or that states on its application that it expects to make annual gross sales of \$10,000 \$3,000 or more. A ~~provisional--resale--certificate--issued--between--January--1st--and--September--30th--is--effective--for--the--duration--of--the--calendar--year--in--which--it--is--issued.---A--provisional--resale--certificate--issued--between--October--1st--and--December--31st--is--effective--until--the--end--of--the--next--succeeding--calendar--year.~~ Each certificate must contain the name and address of the retailer, ~~the--expiration--date--of--the--certificate~~ and the certificate number. ~~If--a--vender--has--a--true--copy--of--a--retailer's--resale--certificate--on--file,--that--retailer--need--not--present--the--certificate--for--each--subsequent--transaction--with--that--vender--during--the--calendar--year--for--which--it--is--valid.~~

Sec. 2. 36 MRSA §1754-B, sub-§2-C, as enacted by PL 2003, c. 673, Pt. AAA, §2, is repealed.

SENATE AMENDMENT

Revised

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 120,
L.D. 169

Sec. 3. Appropriations and allocations. The following
appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Maine Revenue Services 0002

Initiative: Provides one-time funds for the printing and mailing
costs associated with the change in resale certificates.

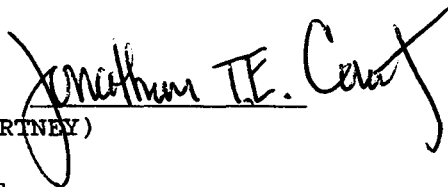
GENERAL FUND	2005-06	2006-07
All Other	\$4,000	\$0
GENERAL FUND TOTAL	\$4,000	\$0'

SUMMARY

This amendment changes the threshold for issuance of resale
certificates from \$10,000 to \$3,000 in annual gross sales and
restores the law to its status prior to 2004 by deleting any
expiration date for resale certificates.

FISCAL NOTE REQUIRED
(See attached)

SPONSORED BY:
(Senator COURTNEY)



COUNTY: York



122nd MAINE LEGISLATURE

LD 169

LR 0044(04)

An Act To Amend the Law Regarding Resale Certificates

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

Sponsor: Sen Courtney of York

Fiscal Note Required: Yes

Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings)				
General Fund	\$45,333	\$92,282	\$105,571	\$114,784
Appropriations/Allocations				
General Fund	\$4,000	\$0	\$0	\$0
Revenue				
General Fund	(\$41,333)	(\$92,282)	(\$105,571)	(\$114,784)
Other Special Revenue Funds	(\$2,267)	(\$5,062)	(\$5,791)	(\$6,296)

Fiscal Detail and Notes

The change in the issuance of resale certificates will result in a General Fund revenue loss of \$41,333 in fiscal year 2005-06 and \$92,282 in fiscal year 2006-07. This amendment also includes a one-time General Fund appropriation of \$4,000 in fiscal year 2005-06 for Maine Revenue Services for the additional printing and mailing costs associated with these changes.