

MAINE STATE LEGISLATURE

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Date: 5/9/07

L.D. 919
(Filing No. H-212)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
123RD LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 694, L.D. 919, Bill, "An Act To Clarify the Sales Tax and Service Provider Tax Exemptions for Nonprofit Ambulance Services"

Amend the bill by striking out all of section 3 (page 1, lines 16 to 18 in L.D.) and inserting the following:

'Sec. 3. Retroactivity. This Act applies retroactively to sales that occurred and leases that were entered into on or after December 1, 2004.'

SUMMARY

This amendment provides that the expanded sales and use tax exemption for certain limited liability companies is retroactive to transactions occurring on or after December 1, 2004.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT



123rd MAINE LEGISLATURE

LD 919

LR 798(02)

An Act To Clarify the Sales Tax and Service Provider Tax Exemptions for Nonprofit Ambulance Services

Fiscal Note for Bill as Amended by Committee Amendment "A"
 Committee: Taxation
 Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	\$604,013	\$0	\$0	\$0
Revenue				
General Fund	(\$604,013)	\$0	\$0	\$0
Other Special Revenue Funds	(\$33,131)	\$0	\$0	\$0

Fiscal Detail and Notes

Providing a retroactive sales tax exemption for air ambulance service providers will reduce General Fund revenue by an estimated \$604,013 in fiscal year 2007-08.