

MAINE STATE LEGISLATURE

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Date: 5/21/07

L.D. 937
(Filing No. H-283)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 712, L.D. 937, Bill, "An Act To Exempt Qualifying Snowmobile Trail Grooming Equipment from State Sales Tax"

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§90 is enacted to read:

90. Qualified snowmobile trail grooming equipment. Sales to incorporated nonprofit snowmobile clubs of snowmobiles and snowmobile trail grooming equipment used directly and exclusively for the grooming of snowmobile trails.'

SUMMARY

This amendment removes the provision referencing a capital equipment grants program administered by the Department of Conservation, Bureau of Parks and Lands and limits the sales and use tax exemption to equipment used by nonprofit snowmobile clubs directly and exclusively for the grooming of snowmobile trails.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT



123rd MAINE LEGISLATURE

LD 937

LR 1680(02)

An Act To Exempt Qualifying Snowmobile Trail Grooming Equipment from State Sales Tax

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	\$46,660	\$65,323	\$68,590	\$72,019
Revenue				
General Fund	(\$46,660)	(\$65,323)	(\$68,590)	(\$72,019)
Other Special Revenue Funds	(\$2,559)	(\$3,583)	(\$3,762)	(\$3,950)

Fiscal Detail and Notes

Exempting certain snowmobile grooming equipment from the sales tax will reduce General Fund revenue by an estimated \$46,660 in fiscal year 2007-08 and \$65,323 in fiscal year 2008-09.