

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

R OF S

L.D. 126

Date: 5/8/13

(Filing No. S-63)

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE
SENATE
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE OF CONFERENCE AMENDMENT "A" to S.P. 47, L.D. 126, Bill,
"An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts
Organizations"

Amend the bill in section 1 in subsection 95 in the last line (page 1, line 5 in L.D.) by
inserting after the following: "theater." the following: 'For the purposes of this subsection,
"performing arts organization" means an organization that provides an educational
program or a performance in which an artist uses body or voice to convey artistic
expression, including music, dance and theater. This subsection is repealed October 1,
2015.'

Amend the bill by inserting after section 1 the following:

'Sec. 2. Examination; authority to report out bill. The joint standing
committee of the Legislature having jurisdiction over taxation matters in the First Regular
Session of the 127th Legislature shall examine the sales tax exemption for performing
arts organizations provided in the Maine Revised Statutes, Title 36, section 1760,
subsection 95. The joint standing committee of the Legislature having jurisdiction over
taxation matters may report out a bill regarding this sales tax exemption to the First
Regular Session of the 127th Legislature.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or
section number to read consecutively.

SUMMARY

This amendment, which is the report of a committee of conference, includes a
definition of "performing arts organization" and repeals the sales tax exemption for
performing arts organizations on October 1, 2015. The amendment directs the joint
standing committee of the Legislature having jurisdiction over taxation matters in the
First Regular Session of the 127th Legislature to examine the sales tax exemption for
performing arts organizations and authorizes the committee to report out a bill on this
topic.

FISCAL NOTE REQUIRED
(See attached)



Approved: 05/02/13 *mac*

126th MAINE LEGISLATURE

LD 126

LR 255(04)

An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Fiscal Note for Bill as Amended by Committee Amendment "X" (S-63)

Committee: Committee of Conference

Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$61,560	\$85,609	\$22,353	\$0
Revenue				
General Fund	(\$61,560)	(\$85,609)	(\$22,353)	\$0
Other Special Revenue Funds	(\$3,240)	(\$4,506)	(\$1,176)	\$0

Fiscal Detail and Notes

This bill exempts incorporated nonprofit performing arts organizations from the sales tax for two years effective October 1, 2013. The exemption is repealed on October 1, 2015. The bill reduces General Fund revenue by \$61,560 in FY 2013-14 and by \$85,609 in FY 2014-15 and Municipal Revenue Sharing revenue by \$3,240 in FY 2013-14 and by \$4,506 in FY 2014-15. Any additional costs associated with administering this exemption can be absorbed by Maine Revenue Services within existing budgeted resources.