

# MAINE STATE LEGISLATURE

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L.D. 290

Date: 5/27/15

(Filing No. S-138)

TAXATION

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STATE OF MAINE  
SENATE  
127TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 104, L.D. 290, Bill, "An Act To Refund the Sales Tax Paid on Fuel Used in Commercial Agricultural Production and Commercial Wood Harvesting"

Amend the bill in section 1 in subsection 2 in the 6th line (page 1, line 9 in L.D.) by inserting after the following: "sales" the following: 'or use'

Amend the bill in section 1 in subsection 2 in the 5th line from the end (page 1, line 19 in L.D.) by striking out the following: "electricity or fuel for a commercial fishing vessel" and inserting the following: 'electricity or fuel for a commercial fishing vessel, fuel for use in commercial wood harvesting or fuel for use in commercial agricultural production'

SUMMARY

This amendment makes technical changes to facilitate implementation of the bill.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



Approved: 04/23/15 *ABC*

# 127th MAINE LEGISLATURE

LD 290

LR 986(02)

## An Act To Refund the Sales Tax Paid on Fuel Used in Commercial Agricultural Production and Commercial Wood Harvesting

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-138)

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

|                             | FY 2015-16    | FY 2016-17     | Projections<br>FY 2017-18 | Projections<br>FY 2018-19 |
|-----------------------------|---------------|----------------|---------------------------|---------------------------|
| <b>Net Cost (Savings)</b>   |               |                |                           |                           |
| General Fund                | \$9,963,600   | \$13,019,750   | \$13,656,202              | \$14,268,999              |
| <b>Revenue</b>              |               |                |                           |                           |
| General Fund                | (\$9,963,600) | (\$13,019,750) | (\$13,656,202)            | (\$14,268,999)            |
| Other Special Revenue Funds | (\$524,400)   | (\$685,250)    | (\$718,748)               | (\$751,000)               |

#### Fiscal Detail and Notes

This bill provides a sales and use tax refund or exemption for fuel used in commercial wood harvesting or commercial agricultural production. It would result in a loss of General Fund revenue of \$9,963,600 in fiscal year 2015-16 and \$13,019,750 in fiscal year 2016-17 and a loss to the Local Government Fund of \$524,400 in fiscal year 2015-16 and \$685,250 in fiscal year 2016-17.