

MAINE STATE LEGISLATURE

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5/22/19

L.D. 839

Date: 5/22/19 Majority

(Filing No. H-329)

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

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COMMITTEE AMENDMENT "A" to H.P. 613, L.D. 839, Bill, "An Act To Increase Funding for Multimodal Transportation"

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Amend the bill in section 1 in the 24th line (page 1, line 27 in L.D.) by striking out the following: "15%" and inserting the following: '12%'

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Amend the bill by inserting after section 1 the following:

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'Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

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**TRANSPORTATION, DEPARTMENT OF
Multimodal Transportation Fund Z017**

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Initiative: Provides an allocation from increasing the sales tax rate on short-term rentals of automobiles, small trucks and vans from 10% to 12%.

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OTHER SPECIAL REVENUE FUNDS	2019-20	2020-21
All Other	\$0	\$890,226
OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	\$890,226

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

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SUMMARY

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This amendment reduces from 15% to 12% the increased rate of the sales tax on short-term rental of automobiles, small trucks and vans and adds an appropriations and allocations section.

FISCAL NOTE REQUIRED
(See Attached)

COMMITTEE AMENDMENT



129th MAINE LEGISLATURE

LD 839

LR 566(02)

An Act To Increase Funding for Multimodal Transportation

Fiscal Note for Bill as Amended by Committee Amendment *A (H-329)*
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
Net Cost (Savings)				
General Fund	(\$890,226)	(\$1,062,594)	(\$78,660)	(\$82,080)
Appropriations/Allocations				
Other Special Revenue Funds	\$0	\$890,226	\$1,952,820	\$2,031,480
Revenue				
General Fund	\$890,226	\$1,062,594	\$78,660	\$82,080
Other Special Revenue Funds	\$44,640	\$993,006	\$2,059,740	\$2,142,720

Fiscal Detail and Notes

The bill increases the sales tax rate on short-term rentals of automobiles, small trucks and vans from 10% to 12% and increases General Fund revenue by \$890,226 in fiscal year 2019-20 and \$1,062,594 in fiscal year 2020-21. It also increases Local Government Fund revenue by \$44,640 in fiscal year 2019-20 and \$102,780 in fiscal year 2020-21. The transfer of this tax from the General Fund to the Multimodal Transportation Fund does not occur until the fiscal year after the tax is collected. Therefore, Multimodal Transportation Fund revenues would not be increased until fiscal year 2020-21 in the amount of \$890,226. The bill includes an Other Special Revenue Funds allocation to the Department of Transportation of \$890,226 in fiscal year 2020-21 to allow expenditure of the increased revenue.