

# MAINE STATE LEGISLATURE

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37M  
R. O. S.

Date: 12/7/19

(Filing No. S-211)

**TAXATION**

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**STATE OF MAINE  
SENATE  
129TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 567, L.D. 1718, Bill, "An Act To Exempt Purchases by Pet Food Pantries from Sales Tax"

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

'Sec. 1. 36 MRSA §1760, sub-§103 is enacted to read:

103. Pet food assistance organization. Sales to an incorporated nonprofit organization organized for the purpose of providing food or other supplies intended for pets at no charge to owners of those pets.'

Amend the bill by inserting after section 1 the following:

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

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming costs to update the sales tax filing form.

<b>GENERAL FUND</b>	<b>2019-20</b>	<b>2020-21</b>
All Other	\$5,000	\$0
<b>GENERAL FUND TOTAL</b>	<u>\$5,000</u>	<u>\$0</u>

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

**SUMMARY**

This amendment provides that, in order to be eligible for a sales tax exemption, an incorporated nonprofit organization must be organized for the purpose of providing food

**COMMITTEE AMENDMENT**

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COMMITTEE AMENDMENT "H" to S.P. 567, L.D. 1718 (S. 341)

1 or other supplies intended for pets at no charge to owners of those pets. The amendment  
2 also adds an appropriations and allocations section.

3 **FISCAL NOTE REQUIRED**

4 **(See attached)**

# **COMMITTEE AMENDMENT**



# 129th MAINE LEGISLATURE

LD 1718

LR 2505(02)

## An Act To Exempt Purchases by Pet Food Pantries from Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment "A" (LS-241)

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2019-20	FY 2020-21	Projections FY 2021-22	Projections FY 2022-23
<b>Net Cost (Savings)</b>				
General Fund	\$8,420	\$5,225	\$5,415	\$5,557
<b>Appropriations/Allocations</b>				
General Fund	\$5,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$3,420)	(\$5,225)	(\$5,415)	(\$5,557)
Other Special Revenue Funds	(\$180)	(\$275)	(\$285)	(\$293)

### Fiscal Detail and Notes

This bill provides a sales tax exemption to nonprofits providing food or other pet supplies at no charge to owners and would result in a reduction in General Fund revenue of \$3,420 in fiscal year 2019-20 and \$5,225 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$180 in fiscal year 2019-20 and \$275 in fiscal year 2020-21. The bill includes a one-time General Fund appropriation of \$5,000 in fiscal year 2019-20 to the Department of Administrative and Financial Services for computer programming costs to update the sales tax filing form.