

MAINE STATE LEGISLATURE

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DMG
ROES

Date: 6/14/19

(Filing No. H-598)

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

HOUSE AMENDMENT "A" to H.P. 1279, L.D. 1798, Bill, "An Act To Amend the Maine Tax Laws"

Amend the bill in Part A by striking out all of section 11.

Amend the bill in Part A in section 22 in the 2nd and 3rd lines (page 9, lines 36 and 37 in L.D.) by striking out the following: "and section 691, subsection 1, paragraph A"

Amend the bill in Part B by striking out all of sections 5 and 18.

Amend the bill in Part B by striking out all of section 27 and inserting the following:

'Sec. B-27. Application. Those sections of this Part that amend the Maine Revised Statutes, Title 36, section 1752, subsection 11, paragraph B; subsection 14, paragraph A; and subsection 17-B; and that enact Title 36, section 1819 apply to sales occurring on or after October 1, 2019. Those sections of this Part that amend Title 36, section 1760, subsection 94 and that enact Title 36, section 1752, subsection 7-F apply retroactively to sales occurring on or after January 1, 2012.'

Amend the bill in Part C by striking out all of section 15.

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

SUMMARY

This amendment removes from the bill the provisions that:

1. Eliminate photocopiers and postage machines from property eligible for tax exemption under the business equipment tax exemption;

2. Remove from the definition of "retail sale" the sale of products for internal human consumption to certain persons for resale through vending machines;

3. Repeal the exemption from sales and use tax of products sold through vending machines by certain persons; and

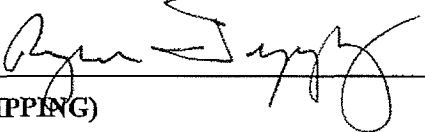
4. Replace provisions subjecting the lowest individual income tax brackets and the highest individual income tax brackets to different annual cost-of-living adjustments with a provision that uses the same cost-of-living adjustment calculation for both brackets.

HOUSE AMENDMENT

ROFS

HOUSE AMENDMENT "A" to H.P. 1279, L.D. 1798

1 This amendment also changes the application sections for Parts A and B of the bill to
2 reflect the removal of sections pursuant to this amendment.

3 SPONSORED BY: 
4 (Representative TIPPING)

5 TOWN: Orono

LEGAL NOTE REQUIRED
(See attached)



R O F S

129th MAINE LEGISLATURE

LD 1798

LR 2372(04)

An Act To Amend the Maine Tax Laws

Fiscal Note for House Amendment "A" to Original Bill
Sponsor: Rep. Tipping of Orono
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	\$281,200	\$466,700	\$467,650	\$469,597
Revenue				
General Fund	(\$281,200)	(\$466,700)	(\$467,650)	(\$469,597)
Other Special Revenue Funds	(\$14,800)	(\$19,300)	(\$19,350)	(\$19,453)

Fiscal Detail and Notes

This amendment removes certain provisions from the bill. The incremental impact compared to the bill would be a reduction in General Fund revenue of \$281,200 in fiscal year 2019-20 and \$466,700 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$14,800 in fiscal year 2019-20 and \$19,300 in fiscal year 2020-21. The bill as amended by the committee amendment and by this amendment together would have no fiscal impact.