

MAINE STATE LEGISLATURE

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SW
H. 599

L.D. 1808

Date: 6/14/19

(Filing No. H- 599)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1288, L.D. 1808, Bill, "An Act To Provide a Sales Tax Exemption for Certain Nonprofit Charitable Organizations"

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 programming costs related to creating a sales tax exemption certificate.

GENERAL FUND	2019-20	2020-21
All Other	\$15,000	\$0
GENERAL FUND TOTAL	<u>\$15,000</u>	<u>\$0</u>

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

SUMMARY

This amendment adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



Approved: 06/12/19 *mac*

129th MAINE LEGISLATURE

LD 1808

LR 2512(02)

An Act To Provide a Sales Tax Exemption for Certain Nonprofit Charitable Organizations

Fiscal Note for Bill as Amended by Committee Amendment *A(H-599)*
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	\$148,000	\$199,500	\$205,485	\$211,650
Appropriations/Allocations				
General Fund	\$15,000	\$0	\$0	\$0
Revenue				
General Fund	(\$133,000)	(\$199,500)	(\$205,485)	(\$211,650)
Other Special Revenue Funds	(\$7,000)	(\$10,500)	(\$10,815)	(\$11,139)

Fiscal Detail and Notes

The bill provides a sales tax exemption to certain nonprofit charitable organizations and would result in a reduction in General Fund revenue of \$133,000 in fiscal year 2019-20 and \$199,500 in fiscal year 2020-21. It would also result in a reduction in Local Government Fund revenue of \$7,000 in fiscal year 2019-20 and \$10,500 in fiscal year 2020-21. The bill includes a one-time General Fund appropriation of \$15,000 in fiscal year 2019-20 to the Department of Administrative and Financial Services for programming costs related to creating a sales tax exemption certificate.