

MAINE STATE LEGISLATURE

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L.D. 1386

Date: 6/16/25 MINORITY

(Filing No. H-742)

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 908, L.D. 1386, "An Act to Provide
Emergency One-time Relief from the Wild Blueberry Tax for Sellers in Maine and Partial
Relief for Processors and Shippers"

Amend the bill by striking out the title and substituting the following:

**'An Act to Provide Emergency One-time Relief from the Wild Blueberry Tax for
Sellers in Maine'**

Amend the bill by striking out all of the emergency preamble.

Amend the bill by striking out everything after the enacting clause and inserting the
following:

**'Sec. 1. Temporary suspension of tax on sellers of blueberries harvested in
2025.** Notwithstanding the Maine Revised Statutes, Title 36, section 4303, for calendar
year 2025 only, a processor or shipper responsible for reporting and paying the tax imposed
by Title 36, section 4303 may not charge or collect any portion of the tax levied under Title
36, section 4303 from a seller of wild blueberries harvested in calendar year 2025. A
processor or shipper remains responsible for payment of 1/2 of the tax imposed by Title
36, section 4303.

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.

GENERAL FUND	2025-26	2026-27
All Other	\$4,240	\$0
GENERAL FUND TOTAL	\$4,240	\$0

COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT "A" to H.P. 908, L.D. 1386

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

3 **SUMMARY**

4 This amendment removes the emergency preamble and emergency clause and expands
5 the temporary suspension of the tax to include all blueberries, regardless of where they
6 were harvested.

7 The amendment also includes an appropriations and allocations section.

8 **FISCAL NOTE REQUIRED**

9 (See attached)

**132nd MAINE LEGISLATURE****LD 1386****LR 1360(02)**

An Act to Provide Emergency One-time Relief from the Wild Blueberry Tax for Sellers in Maine and Partial Relief for Processors and Shippers

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-742)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$744,240	\$0	\$0	\$0
Appropriations/Allocations				
General Fund	\$4,240	\$0	\$0	\$0
Revenue				
General Fund	(\$740,000)	\$0	\$0	\$0

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$740,000 in fiscal year 2025-26 by exempting all sellers of wild blueberries subject to the blueberry tax under Title 36, section 4303, from the imposition of the blueberry tax for calendar year 2025. The bill clarifies that processors and shippers would remain responsible for their portion of the blueberry tax.

Additionally, the bill includes a one-time General Fund appropriation of \$4,240 in fiscal year 2025-26 to the Bureau of Revenue Services within the Department of Administrative and Financial Services to fund computer programming costs associated with the provisions of this bill.