

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
100th LEGISLATURE

SENATE AMENDMENT "A" to H.P. 1184, L.D. 1631, Bill, "An Act Increasing Sales Tax."

Amend said Bill in the title by inserting before the period at the end the following words: 'and Apportioning a Percentage Thereof to Municipalities'

Further amend said Bill in the 5th line of section 1 by striking out the underlined figure "3 1/2%" and inserting in place thereof the underlined figure '4%'; and by striking out in the 7th line the underlined word "July" and inserting in place thereof the underlined word 'August'

Further amend said Bill in the 7th line of section 2 by striking out the underlined word "July" and inserting in place thereof the underlined word 'August'; and by striking out in the 7th line the underlined figure "3 1/2%" and inserting in place thereof the underlined figure '4%'

Further amend said Bill in section 3 by striking out all of the 13th to the 21st lines and inserting in place thereof the following:

<u>'Amount of Sale Price</u>	<u>Amount of Tax</u>
\$0.01 to \$0.14 <u>\$0.10</u> , inclusive	0¢
.15 <u>.11</u> to .39 <u>.25</u> , inclusive	1¢
.40 <u>.26</u> to .74 <u>.50</u> , inclusive	2¢
.75 <u>.51</u> to .99 <u>.75</u> , inclusive	3¢
<u>.76</u> to <u>.99</u> , inclusive	<u>4¢</u>

Further amend said Bill by striking out all of the 22nd, 23rd and 24th lines and inserting in place thereof the following:

'When the sale price exceeds 99¢, the tax to be added to the price shall be 3¢ ~~4¢~~ for each whole dollar, plus the amount indicated above for each fractional part of a dollar.'

Further amend said Bill by striking out all of section 4 and inserting in place thereof the following sections:

'Sec. 4. R. S., c. 17, §38, additional. Chapter 17 of the Revised Statutes is amended by adding thereto a new section 38, to read as follows:

(Filing No. S. 287)

'Sec. 38. Apportionment to municipalities and unorganized territory. There shall be apportioned and paid by the State to each municipality and credited to each township and each lot or parcel of land not included in any township in the State its proportionate part of 12 $\frac{1}{2}$ % of the net taxes assessed under this chapter, on the basis of the population as determined by the latest federal census. The apportionment in the case of unorganized areas shall be made only to such township, or such lot or parcel of land not included in any township, as is assessed for school or highway purposes, and shall not exceed the net amount assessed for school and highway purposes, and such allocation shall be credited to such purposes. Any balance remaining unallocated in accordance with the foregoing shall revert to the General Fund as of June 30th following the date of allocation.'

Such allocation and payment shall be made as soon after January 1st annually as possible. The allocation to be made after January 1, 1962 shall be based upon net taxes assessed for the last 4 months of 1961 and the allocations and payments to be made in succeeding years shall be based upon the net taxes assessed in the calendar year preceding January 1st.'

Sec. 5. Effective date. Sales made after July 31, 1961, pursuant to contracts entered into prior thereto, shall be subject to the tax imposed by this act.'

Filed by Senator CARPENTER of SOMERSET.

Reproduced and distributed pursuant to Senate Rule #11A.

(Filing #S-287)

6/14/61