MAINE STATE LEGISLATURE

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1	L.D. 1898
2	(Filing No. H- 411)
3	STATE OF MAINE
. 4	HOUSE OF REPRESENTATIVES
5	113TH LEGISLATURE
6	FIRST SPECIAL SESSION
	Λ
7	COMMITTEE AMENDMENT " $ heta$ " to H.P. 1399 L.D.
8	1898, Bill, "AN ACT to Change the Effective Date of
9	the Mahogany Quahog Tax and to Abate Taxes Previously
10	Assessed under the Law."
11	Amend the Bill by striking out everything after
12	the enacting clause and before the emergency clause
13	and inserting in its place the following:
14	'36 MRSA §4717 is enacted to read:
15	§4717. Abatement and credit
16	1. Tax not assessed. No tax may be assessed un-
17	der section 4712 for the period between June 29,
18	1987, and September 30, 1987.
19	2. Taxes collected or assessed. Any tax col-
20	lected or assessed under this chapter for the period
21	between June 29, 1987, and September 30, 1987, shall
22	be abated. The Bureau of Taxation shall credit any
2 3	tax paid to the account of the taxpayer or send the
24	taxpayer a refund.'
25	Further amend the Bill by inserting at the end
26	before the statement of fact the following:
27	'FISCAL NOTE
28	It is estimated that enactment of this bill will
29	result in a reduction in General Fund revenues in
30	fiscal year 1987-88 of \$67,770.'

COMMITTEE AMENDMENT "A" to H.P. 1399, L.D. 1898

1	STATEMENT OF FACT
2 3 4 5 6	This amendment moves the beginning date for collection of the tax to October 1, 1987, for administrative efficiency. It also permits a refund of abated taxes as well as a credit and corrects the fiscal note.
7	3800100887

Reported by the Committee on Marine Resources Reproduced and distributed under the direction of the Clerk of the House 10/9/87 (Filing No. H-411)