

(NEW DRAFT OF H.P. 1691, L.D. 2320) (NEW TITLE) SECOND REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

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NO. 2554

H.P. 1867 House of Representatives, March 22, 1988 Reported by the Majority from the Committee on Taxation and printed under Joint Rule 2.

EDWIN H. PERT, Clerk Original bill sponsored by Representative MILLS of Bethel. Cosponsored by Representative NADEAU of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-EIGHT

AN ACT to Change the Sales Tax Status of Equipment, Fuel and Electricity Used in Snowmaking by Commercial Ski Areas.

5 Be it enacted by the People of the State of Maine as 6 follows:

7 Sec. 1. 36 MRSA §1760, sub-§9-E is enacted to 8 read:

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1 2 3	9-E. Fuel and electricity used in snowmaking. Sales of all fuel and electricity purchased for use in snowmaking by commercial ski areas.
4 5	<pre>Sec. 2. 36 MRSA \$1760, sub-\$62 is enacted to read:</pre>
6 7	62. Snow-making equipment. Sales of snow-making machinery and equipment to commercial ski areas.
8	FISCAL NOTE
9 10 11	The enactment of this legislation results in an estimated loss of \$204,600 in General Fund revenue and \$11,000 in municipal revenue sharing funds.
12	STATEMENT OF FACT
13 14 15 16	This new draft exempts ski areas from any sales tax on fuel or electricity used to make snow and on the purchase of snow-making equipment. The new draft also adds a fiscal note.
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