

MAINE STATE LEGISLATURE

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L.D. 2641
(Filing No. H-793)

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
113TH LEGISLATURE
SECOND REGULAR SESSION

7 HOUSE AMENDMENT "^B" to H.P. 1946, L.D. 2641,
8 Bill, "AN ACT to Clarify the Sales Tax Exemption on
9 Scheduled Airlines."

10 Amend the Bill by striking out everything after
11 the enacting clause and inserting in its place the
12 following:

13 'Sec. 1. 36 MRSA §1760, sub-§48, as repealed
14 and replaced by PL 1987, c. 522, §1, is amended to
15 read:

16 48. Scheduled airlines. The sale or lease of an
17 aircraft, or replacement or repair parts of an
18 aircraft, used by a scheduled airline, based in
19 this State, and which is regularly used in the
20 performance of service under the regulations of the
21 Civil Aeronautics Board, Part 298 or under the United
22 States Code, Title 49, Section 1371. This subsection
23 is repealed on October 1, 1989. This subsection shall
24 take effect retroactively beginning on January 1,
25 1984, and shall remain in effect until October 1, 1989.

26 Sec. 2. Appropriation. Notwithstanding the
27 Maine Revised Statutes, Title 5, section 1513,
28 subsection 2, the following sums are appropriated from
29 the General Fund to carry out the purposes of this Act.

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1988-89

2 FINANCE, DEPARTMENT OF

3 Maine Rainy Day Fund Program

4 Unallocated (\$1,357,663)

5 This deappropriation
6 from the Maine Rainy
7 Day Fund will provide
8 funds to reimburse the
9 General Fund in the
10 amount of \$1,288,422
11 and the Local
12 Government Fund in the
13 amount of \$69,241 for
14 revenue lost as a
15 result of the
16 implementation of the
17 Maine Revised
18 Statutes, Title 36,
19 section 1760,
20 subsection 48.

21 FISCAL NOTE

22 This amendment makes \$1,357,663 available from the
23 Maine Rainy Day Fund to offset the loss of revenue
24 that will occur upon implementation of the bill.'

25 STATEMENT OF FACT

26 The purpose of this amendment is to reimburse the
27 General Fund for revenue losses incurred in 1988 as a
28 result of this legislation which clarifies the
29 legislative intent that certain leased aircraft placed
30 into service in 1984 be exempt from the sales tax.

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