

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
115TH LEGISLATURE
FIRST REGULAR SESSION

HOUSE AMENDMENT "**B**" to COMMITTEE AMENDMENT "A" to H.P. 653, L.D. 927, Bill, "An Act Making Unified Appropriations and Allocations for the Expenditures of State Government, General Fund and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 1992 and June 30, 1993"

Amend the amendment by inserting at the end before the emergency clause a new part to read:

'PART WW

Sec. WW-1. 30-A MRSA §5681, sub-§5, as amended by PL 1989, c. 104, Pt. C, §§8 and 10, is further amended to read:

5. Treasurer of State. An amount equal to ~~5.1%~~ 5.6% of the receipts from the taxes imposed under Title 36, Parts 3 and 8, and credited to the General Fund, plus an amount equal to \$237,000 of the receipts from the tax imposed under Title 36, Part 3, shall ~~be~~ must be transferred by the Treasurer of State to the Local Government Fund on the first day of each month.

The Treasurer of State shall distribute the balance in the Local Government Fund on the 20th day of each month.

Sec. WW-2. 36 MRSA §1752, sub-§9-D is enacted to read:

9-D. Recreation and amusement services. "Recreation and amusement services" means any admission fee, membership fee or fee charged for the use of facilities or equipment that is paid to a retailer for the purpose of enjoying any amusement facility or place of amusement or entertainment. For the purposes of this subsection, an admission fee is a price charged or specific monetary contributions requested for entry into an event or for use of a facility, including membership charges or dues paid for multiple admissions or continuous admission over a period of

time. For the purposes of this subsection, amusement facilities and places of amusement or entertainment include but are not limited to the following: boat excursions, skiing, sight-seeing, balloon rides, aircraft rides not including rides taken principally as a means of transporting passengers from one location to another, rafting, shooting and archery ranges, golf, country club fees, museums, art exhibits, zoos, bowling alleys, motion picture theaters, commercial sports events, dance studios, physical fitness facilities, amusement parks, sports and recreation clubs, theatrical performances, carnivals, circuses, fairs, concerts, billiard tables and billiard halls, coin-operated amusement devices, aquariums, canoeing, historical sites, night clubs, taverns, bottle clubs, dance halls and racetracks.

Sec. WW-3. 36 MRSA §1752, sub-§17-A, ¶F, as amended by PL 1989, c. 533, §§2 and 14, is further amended to read:

F. Custom computer programming, including, but not limited to, modification of a standard program; and

Sec. WW-4. 36 MRSA §1752, sub-§17-A, ¶G, as enacted by PL 1989, c. 533, §§3 and 14, is amended to read:

G. Rental of video tapes and video equipment; and

Sec. WW-5. 36 MRSA §1752, sub-§17-A, ¶H is enacted to read:

H. Recreation and amusement services.

Sec. WW-6. 36 MRSA §2521-A, first ¶, amended by PL 1989, c. 702, Pt. E, §13, is further amended to read:

Every insurance company, association or attorney-in-fact of a reciprocal insurer subject to tax as imposed by this chapter shall on or before the last day of each April, June and October file with the State Tax Assessor on forms prescribed by the State Tax Assessor a return for the quarter ending the last day of the preceding month, except for the month of June, which is for the quarter ending June 30th. These returns may be on an estimated basis, provided that each April and June installment equals at least 25% 35% of the total tax paid for the preceding calendar year or 25% 35% of the total tax to be paid for the current calendar year. The remaining installments must equal 15% of the

2 total tax to be paid for the preceding calendar year or 15% of
3 the total tax to be paid for the current year. An authorized
4 company official shall affirm which elective is selected. Such
5 elective cannot can not be changed during the current calendar
6 year. The final return must be filed on or before March 15th
7 covering the prior calendar year.

8 **Sec. WW-7. 36 MRSA §5228, sub-§5, as amended by PL 1991, c.**
9 **Pt. DD, §§2 and 3, is repealed and the following enacted in**
10 **its place:**

12 5. Amount of installment. The amount of estimated tax to be
13 paid in a taxable year by a taxpayer is to be paid in
14 installments by the dates established in this Part. The amount of
15 the estimated tax must be paid as follows.

16 A. The 4th and 6th month payments must each be an amount
17 equal to 35% of the total estimated tax liability.

18 B. The 9th and 12th month payments must each be an amount
19 equal to 15% of the total estimated tax liability.

20 C. The taxpayer is exempt from the amounts in paragraphs A
21 and B if:

22 (1) The taxpayer establishes by adequate record the
23 actual distribution of tax liability and allowable
24 credits, or both. In this case, the amount of the
25 installment payments should be adjusted accordingly and
26 be determined in accordance with the portion of the
27 taxpayer's estimated tax liability applicable to that
28 portion of the taxpayer's taxable year completed by the
29 close of the month preceding the installment's due date
30 less estimated tax payments already made for the
31 taxable year; or

32 (2) The taxpayer is a farmer or fisherman in which
33 case a single installment is required.

34 A penalty accrues automatically on underpayments of the
35 required installment amount for the period of underpayment
36 at the rate provided pursuant to section 186. For cause, the
37 State Tax Assessor may waive or abate all or any part of the
38 penalty.

39 **Sec. WW-8. Appropriation. The following funds are**
40 **appropriated from the General Fund to carry out the purposes of**
41 **this Act.**
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	1991-92	1992-93
2		
4	EDUCATION, DEPARTMENT OF	
6	General Purpose Aid for Local Schools	
8	All Other	\$15,000,000
10	DEPARTMENT OF EDUCATION TOTAL	<u>\$15,000,000</u>
12	FINANCE, DEPARTMENT OF	
14	Rainy Day Fund	
16	All Other	\$3,000,000
18	DEPARTMENT OF FINANCE TOTAL	<u>\$3,000,000</u>
20		
22	PART WW TOTAL APPROPRIATIONS	<u>\$15,000,000</u> <u>\$3,000,000</u>
24		

26 Further amend the amendment by relettering the parts and
renumbering the sections to read consecutively.

28 **FISCAL NOTE**

30 This amendment raises approximately \$30,000,000 in General
32 Fund revenue during fiscal year 1991-92 and 1992-93 biennium. Of
34 this amount, \$12,000,000 is provided to offset the increase in
the Municipal Revenue Sharing base percentage, thereby preventing
36 a loss of General Fund revenue. The remaining amount is provided
on a one-time basis to General Purpose Aid for Local Schools in
38 fiscal year 1991-92 and the Rainy Day Fund in fiscal year 1992-93.

40 **STATEMENT OF FACT**

42 This amendment generates additional resources that are
provided to municipalities through the revenue sharing program

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927

2 and General Purpose Aid for Local Schools. The remaining funds
are put in reserve in the Rainy Day Fund.

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Filed by Rep. Farnsworth of Hallowell
Reproduced and distributed under the direction of the Clerk of the
House
(6/29/91) (Filing No. H-720)