

MAINE STATE LEGISLATURE

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L.D. 1988

(Filing No. S-506)

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STATE OF MAINE
SENATE
115TH LEGISLATURE
SECOND SPECIAL SESSION

SENATE AMENDMENT "B " to H.P. 1406, L.D. 1988, Bill, "An Act to Exempt from Sales Tax Snowmobiles and All-terrain Vehicles That Are Registered Outside the State"

Amend the bill by inserting after the title and before the enacting clause the following:

'Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days, after adjournment unless enacted as emergencies; and

Whereas, recent amendments to the laws governing registration of snowmobiles and all-terrain vehicles inadvertently required the imposition of a sales tax on snowmobiles from other jurisdictions; and

Whereas, it is vital to correct this situation immediately; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, '

Further amend the bill by inserting before the statement of fact the following:

'Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.

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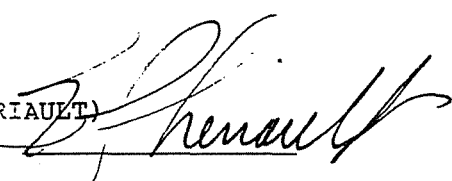
FISCAL NOTE

This bill makes a technical correction to the sales tax law regarding snowmobiles and ATV's. There will be a negligible loss of revenue to the General Fund that can be absorbed within existing revenue estimates.'

STATEMENT OF FACT

This amendment adds an emergency preamble and emergency clause to the bill. This amendment also adds a fiscal note.

(Senator THERIAULT)
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COUNTY: Aroostook

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