

MAINE STATE LEGISLATURE

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R. of S.

L.D. 2005

(Filing No. S-650)

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STATE OF MAINE
SENATE
115TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A " to S.P. 806, L.D. 2005, Bill, "An Act to Ensure that Certain Sales by Boy Scouting and Girl Scouting Organizations Are Exempt from the Sales Tax"

Amend the bill by striking out everything after the enacting clause and before the statement of fact and inserting in its place the following:

Sec. 1. Credit of sales or use tax for national scouting organizations. Notwithstanding any other provision of law, any councils and local units of incorporated nonprofit national scouting organizations that paid a sales or use tax to the State Tax Assessor for items sold that were taxable as snack foods during fiscal year 1991-92 are entitled to receive a credit for that amount to be used to offset taxes due on sales or use of the same type of items during fiscal year 1992-93. The State Tax Assessor shall certify the total amount due to these organizations by February 1, 1993 to the joint standing committee of the Legislature having jurisdiction over taxation matters.

FISCAL NOTE

1992-93

REVENUES

General Fund	(\$166,001)
Other Funds	(8,154)

This bill makes a one-time credit available to scouting organizations in fiscal year 1992-93 for taxes paid in fiscal year 1991-92. The estimated decrease in General Fund revenue is \$166,001 in fiscal year 1992-93. The corresponding decrease in State Municipal Revenue Sharing will be \$8,154.'

COMMITTEE AMENDMENT

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STATEMENT OF FACT

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6 This amendment deletes the permanent exemption for scouting
8 organizations proposed in the bill and replaces it with a
10 one-time refund of taxes paid in fiscal year 1991-92. This
12 recognizes the fact that these organizations were unable to plan
for the imposition of the new snack tax because they believed
they were exempt under the Maine Revised Statutes, Title 36,
section 1760, subsection 56. Now that scouting organizations
know they are liable for a use tax on these items they can price
their products accordingly in the future.

Reported by the Minority for the Committee on Taxation.
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