

# MAINE STATE LEGISLATURE

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

HOUSE AMENDMENT "66" to COMMITTEE AMENDMENT "A" to H.P. 1547, L.D. 2185, Bill, "An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government for the Fiscal Years ending June 30, 1992 and June 30, 1993 and to Change Certain Provisions of the Laws"

Amend the amendment by striking out all of Part WW.

Further amend the amendment by inserting at the end before the fiscal note the following:

PART XX

Sec. XX-1. 36 MRSA §1811-B is enacted to read:

§1811-B. Temporary sales tax

1. Tax imposed. Notwithstanding sections 1752, 1760 and 1811, a tax is imposed at the rate of .3% on the value of the following property or services sold at retail in this State:

A. All tangible personal property or services otherwise exempt under section 1752 or 1760, except for those exempt under section 1760, subsections 1, 3, 5 or 54.

2. Computation; collection. Notwithstanding any other provision of law, the State Tax Assessor shall collect the full sales tax due on any sale or use of tangible personal property or taxable services from any person or organization otherwise exempt pursuant to subsection 1. The State Tax Assessor shall then reimburse the person or organization for 99.7% of the amount collected. For purposes of this subsection, the State Tax Assessor may round off the reimbursement to the nearest dollar. Any person or agency that is due a reimbursement may not be reimbursed until the amount of reimbursement exceeds \$10.

2 3. Assessment; collection; enforcement. All provisions  
relating to assessment, collection and enforcement of the sales  
4 tax under this Part apply to this section.

6 4. Application; repeal. This section applies to sales  
occurring on or after July 1, 1992. This section is repealed  
8 June 30, 1993.

10 Further amend the amendment by relettering the Parts to read  
consecutively.

### 12 FISCAL NOTE

14 This amendment will have no net effect on General Fund  
appropriations or revenues and maintains a balanced budget for  
16 fiscal year 1992-93.

### 18 STATEMENT OF FACT

20 This amendment imposes a one-year sales tax at the rate of  
22 .3% on most goods and services that are currently exempt under  
the sales tax laws. The tax applies to sales occurring between  
24 July 1, 1992 and June 30, 1993. The only remaining exemptions  
are sales of grocery staples, sales of prescription medicines and  
26 sales that the State can not tax under the Constitution of Maine,  
the United States Constitution or federal law, including federal  
food stamp purchases. The revenue generated is used to offset  
28 the removal of Part WW, which required a reduced State employee  
work week.

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Filed by Rep. Luther of Mexico  
Reproduced and distributed under the direction of the Clerk of the  
House  
3/25/92 (Filing No. H-1253)