## MAINE STATE LEGISLATURE

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	(Filing No. H-1269)
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8	STATE OF MAINE HOUSE OF REPRESENTATIVES 115TH LEGISLATURE
10	SECOND REGULAR SESSION
12	HOUSE AMENDMENT "NN" to COMMITTEE AMENDMENT "A" to H.P.
14	1547, L.D. 2185, Bill, "An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State
16	Government for the Fiscal Years ending June 30, 1992 and June 30, 1993 and to Change Certain Provisions of the Laws"
18	Amend the amendment by striking out all of Part WW.
20	Further amend the amendment by inserting at the end before
22	the fiscal note the following:
24	'PART XX
26	Sec. XX-1. 36 MRSA §1752, sub-§17-A, ¶D, as enacted by PI 1987, c. 497, §25, is amended to read:
28	D. Extended or basic cable television service;
30	Sec. XX-2. 36 MRSA §1752, sub-§17-A, ¶F, as amended by PI
32	1989, c. 533, §§2 and 14, is further amended to read:
34	F. Custom computer programming, including, but not limited to, modification of a standard program; and
36	Sec. XX-3. 36 MRSA §1752, sub-§17-A, ¶G, as enacted by PI
3.8	1989, c. 533, §§3 and 14, is amended to read:
40	G. Rental of video tapes and video equipment; and
42	Sec. XX-4. 36 MRSA §1752, sub-§17-A, ¶H is enacted to read:
44	H. Amusement or recreation services.
46	Sec. XX-5. 36 MRSA §1760, sub-§14 is repealed.

Page 1-LR3709(65)

	HOUSE AMENDMENT "No committee amendment "A" to H.P. 1547, L.D. 2185
2	<pre>Sec. XX-6. 36 MRSA §1760, sub-§39, as enacted by PL 1977, c. 686, §3, is repealed.</pre>
4	Sec. XX-7. 36 MRSA §4365-D is enacted to read:
6	§4365-D. Rate of tax after June 30, 1992
8	Cigarettes that have been stamped at the rate of 18.5 mills for each cigarette that are held for resale by any person after June 30, 1992 are subject to tax at the rate of 19.5 mills for each cigarette.
12	
14	A person holding cigarettes for resale is liable for the difference between the 19.5 mills for each cigarette tax rate and the 18.5 mills for each cigarette tax rate in effect prior to
16	July 1, 1992. Stamps evidencing payment of the tax imposed by this section must be affixed to all packages of cigarettes held
18	as of July 1, 1992 for resale, except that cigarettes held in vending machines as of July 1, 1992 need not be so stamped.
20	
22	Notwithstanding any other provision of this chapter, it is presumed that all cigarette vending machines are filled to capacity on July 1, 1992 and the tax imposed by this section must
24	be reported on that basis. A credit against this inventory tax must be allowed for cigarettes stamped at the 19.5-mill rate
<b>2</b> 6	placed in vending machines before July 1, 1992.
28	Payment of the tax imposed by this section must be made to the State Tax Assessor before August 15, 1992 and must be
30	accompanied by forms prescribed by the State Tax Assessor.
32 .	Further amend the amendment by relettering the Parts to read consecutively.
34	
	FISCAL NOTE
36	This amendment will have no net effect on General Fund
38	appropriations or revenues and maintains a balanced budget for fiscal year 1992-93.

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## STATEMENT OF FACT

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This amendment repeals the sales tax exemption for certain publications and water purchased for residential use, extends the definition of taxable services to include amusement or recreation services and basic cable television service, increases the tax on cigarettes and eliminates Part WW of Committee Amendment "A," which concerns state employees.

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Filed by Rep. Mahany of Easton
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Page 3-LR3709(65)

## HOUSE AMENDMENT