

L.D. 2185

(Filing No. H- 1239)

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

HOUSE AMENDMENT 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 Government for the Fiscal Years ending June 30, 1992 and June 30, 16 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

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Sec. XX-1. 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 clubs, 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,

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coin-operated amusement devices, aquariums, canoeing, historical sites, nightclubs, taverns, bottle clubs, dance halls and racetracks. Sec. XX-2. 36 MRSA §1752, sub-§17-A, ¶F, as amended by PL 1989, c. 533, \S and 14, is further amended to read: 6 Custom computer programming, including, but not limited 8 F. to, modification of a standard program; and 10 Sec. XX-3. 36 MRSA §1752, sub-§17-A, ¶G, as amended by PL 1989, c. 533, S3 and 14, is further amended to read: 12 14 G. Rental of video tapes and video equipment -; and Sec. XX-4. 36 MRSA §1752, sub-§17-A, ¶H is enacted to read: 16 18 H. Amusement and recreational services.

Sec. XX-5. 36 MRSA §1760, sub-§6, as amended by PL 1989, c. 878, Pt. A, §105, is further amended to read:

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6. Certain meals. Sales of meals:

A. Served by public or private schools, school districts, student organizations and parent-teacher associations to the students or teachers of a school; and

B. To patients of hospitals licensed by the State for the care of human beings and other institutions licensed by the State for the hospitalization or nursing care of human beings, or institutions, agencies, hospitals, boarding homes and boarding houses licensed by the Department of Human Services under Title 22, Subtitle 6, and Title 22, section 1781;-and.

G---By-hospitals--schools--long-term-care-facilities--food contractors-and-restaurants-to-incorporated-nonprofit--area agencies-on-aging-for-the-purpose-of-providing-meals-to-the ciderly-

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Sec. XX-6. 36 MRSA §1760, sub-§14 is repealed.

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Sec. XX-7. 36 MRSA §1760, sub-§16, as amended by PL 1987, c. 343, §4, is further amended to read:

 16. Hospitals, research centers, churches and schools.
48 Sales to incorporated hospitals, --incorporated --nonprofit --nursing homes-licensed by -tho-Department-of -Human -Services, --incorporated
50 nonprofit --boarding --care -facilities -licensed --by -the -Department -of

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Human-Services, -- incorporated -nonprofit - home- health -care - ageneies eertified-under-the-United-States-Social-Security-Aet-of-1965, Title-XVIII,--as-amended,--incorporated - nonprofit--rural-ecommunity health--centers--engaged--in--or--providing-facilities--for--the delivery -- of -- comprehensive -- primary -- health -- care -- incorporated nonprofit--dontal--health-conters, --institutions--incorporated--as nonprofit-corporations-for-the-sole-purpose of -conducting-medical research-or--for--the--purpose--of--establishing--and--maintaining laboratories-for-scientific-study-and-investigation-in-the-field of--biology--or--ecology--or--operating--educational--television--or radio--stations,--schools--and--regularly--organized--churches--or houses-of--religious-worship,-excepting-sales,-storage-or-use-in activities -- which -- arc -- mainly -- commercial -- enterprises. "Schools" means -- incorporated - nonstock -- educational - institutions -- including institutions -- empowered -- to -- confer -- educational -- - literary -- or academic-degrees,--which-have-a-regular-faculty,--ourrioulum-and organized-body-of-pupils-or-students-in-attendance-throughout-the usual-school-year, - which -keep - and - furnish - to -students - and - others records--required--and--accepted--for--entrance--to--schools--of secondary, -- collegiate -- or -- graduate -- rank, -- no-- part-- of -- the -- net earnings-of-which-inures-to-the-benefit-of-any-individual. Sec. XX-8. 36 MRSA §1760, sub-§17 is repealed.

Sec. XX-9. 36 MRSA §1760, sub-§18-A, as amended by PL 1975,

c. 293, §4, is repealed.

Sec. XX-10. 36 MRSA §1760, sub-§§19, 21 and 22 are repealed.

Sec. XX-11. 36 MRSA §1760, sub-§26, as amended by PL 1971, c. 604, is repealed.

Sec. XX-12. 36 MRSA §1760, sub-§28, as amended by PL 1985, c. 691, §15, is repealed.

Sec. XX-13. 36 MRSA §1760, sub-§29, as amended by PL 1989, c. 890, Pt. A, §10 and affected by §40, is repealed.

Sec. XX-14. 36 MRSA §1760, sub-§30, as amended by PL 1989, c. 40 890, Pt. A, §11 and affected by §40, is repealed.

42 Sec. XX-15. 36 MRSA §1760, sub-§32, as amended by PL 1985, c. 276, §4, is repealed.

Sec. XX-16. 36 MRSA §1760, sub-§35, as enacted by PL 1975, c. 46 279, is repealed.

Sec. XX-17. 36 MRSA 1760, sub-37, as amended by PL 1987, c. 104, Pt. C, 38 and 10, is repealed.

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HOUSE AMENDMENT

HOUSE AMENDMENT " Y " to COMMITTEE AMENDMENT "A" to H.P. 1547, L.D. 2185 Sec. XX-18. 36 MRSA §1760, sub-§42, as enacted by PL 1983, c. 2 560, \S 3, is repealed. Sec. XX-19. 36 MRSA §1760, sub-§43, as amended by PL 1983, c. 4 828, §6, is repealed. 6 Sec. XX-20. 36 MRSA §1760, sub-§44, as reallocated by PL 1983, c. 562, is repealed. 8 Sec. XX-21. 36 MRSA §1760, sub-§46, as repealed and replaced 10 by PL 1985, c. 535, §2, is repealed. 12 Sec. XX-22. 36 MRSA §1760, sub-§47, as enacted by PL 1983, c. 855, $\S7$, is repealed. 14 Sec. XX-23. 36 MRSA §1760, sub-§49, as enacted by PL 1985, c. 16 535, §3, is repealed. 18 Sec. XX-24. 36 MRSA §1760, sub-§50, as enacted by PL 1983, c. 20 859, Pt. M, §§6 and 13, is repealed. Sec. XX-25. 36 MRSA §1760, sub-§51, as repealed and replaced 22 by PL 1985, c. 737, Pt. A, §95, is repealed. 24 Sec. XX-26. 36 MRSA §1760, sub-§53, as enacted by PL 1985, c. 737, Pt. A, §97, is repealed. 26 Sec. XX-27. 36 MRSA §1760, sub-§54, as enacted by PL 1985, c. 28 819, Pt. A, \$ 42 and 43, is repealed. 30 Sec. XX-28. 36 MRSA §1760, sub-§55, as enacted by PL 1985, c. 788, $\S1$, is repealed. 32 Sec. XX-29. 36 MRSA §1760, sub-§59, as amended by PL 1989, c. 34 700, Pt. A, §169, is repealed. 36 Sec. XX-30. 36 MRSA §1760, sub-§60, as enacted by PL 1987, c. 343, §6, is repealed. 38 Sec. XX-31. 36 MRSA §1760, sub-§61, as enacted by PL 1987, c. 40 769, Pt. A, §154, is repealed. 42 Sec. XX-32. 36 MRSA §1760, sub-§62, as repealed and replaced by PL 1989, c. 502, Pt. A, §129, is repealed. 44 Sec. XX-33. 36 MRSA §1760, sub-§63, as enacted by PL 1989, c. 46 502, Pt. A, §130, is repealed. 48 Sec. XX-34. 36 MRSA §1760, sub-§64, as enacted by PL 1987, c. 895, is repealed. 50

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Sec. XX-35. 36 MRSA §1760, sub-§65, as repealed and replaced by PL 1989, c. 502, Pt. B, §46, is repealed.

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Sec. XX-36. 36 MRSA §1760, sub-§66, as repealed and replaced by PL 1989, c. 871, §12, is repealed.

Sec. XX-37. 36 MRSA §1760, sub-§67, as repealed and replaced by PL 1989, c. 871, §13, is repealed.

Sec. XX-38. 36 MRSA §1760, sub-§§68 and 69, as enacted by PL 1989, c. 533, §8, are repealed.

Sec. XX-39. 36 MRSA §1760, sub-§70, as amended by PL 1989, c. 871, $\S14$, is repealed.

Sec. XX-40. 36 MRSA §1760, sub-§72, as enacted by PL 1989, c. 871, §15, is repealed.'

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

FISCAL NOTE

This amendment will have no net effect on General Fund 26 appropriations or revenues and maintains a balanced budget for fiscal year 1992-93.

STATEMENT OF FACT

This amendment repeals Part WW and repeals sales tax exemptions for nonprofit organizations, newspapers and magazines, amusements and recreations and vending machine sales. This does not repeal the exemptions for sales to state and local governments, hospitals and to schools for meals for children.

Filed by Rep. Farnsworth of Hallowell Reproduced and distributed under the direction of the Clerk of the House 3/24/92 (Filing No. H-1239)

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