

L.D. 2185

(Filing No. H-1240)

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

HOUSE AMENDMENT "'L' 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"

Amend the amendment by striking out all of Part QQ and 20 inserting in its place the following:

PART QQ

Sec. QQ-1. Prior legislative approval. Notwithstanding any authority granted to the Commissioner of Corrections and the Department of Corrections under the Maine Revised Statutes, Title 34-A or any rule adopted under that Title, the commissioner or the department may not issue a request for a proposal or enter into a contract for the privatization of the Maine Youth Center or any portion of that facility or service that is being provided by the Maine Youth Center on the effective date of this Part without prior legislative approval.

34

2

4

6

8

10

12

18

22

24

26

28

30

32

Sec. QQ-2. 36 MRSA §4365-D is enacted to read:

36 <u>§4365-D. Rate of tax after June 30, 1992</u>

38 <u>Cigarettes that have been stamped at the rate of 18.5 mills</u> for each cigarette that are held for resale by any person after 40 <u>June 30, 1992 are subject to tax at the rate of 22.5 mills for</u> each cigarette.

42

A person holding cigarettes for resale is liable for the difference between the 22.5 mills for each cigarette tax rate and the 18.5 mills for each cigarette tax rate in effect prior to July 1, 1992. Stamps evidencing payment of the tax imposed by

Page 1-LR3709(56)

HOUSE AMENDMENT "Z" to COMMITTEE AMENDMENT "A" to H.P. 1547, L.D. 2185

this section must be affixed to all packages of cigarettes held 2 as of July 1, 1992 for resale, except that cigarettes held in vending machines as of July 1, 1992 need not be so stamped. 4 Notwithstanding any other provision of this chapter, it is presumed that all cigarette vending machines are filled to 6 capacity on July 1, 1992 and the tax imposed by this section must be reported on that basis. A credit against this inventory 8 tax must be allowed for cigarettes stamped at the 22,5-mill rate 10 placed in vending machines before July 1, 1992. 12 Payment of the tax imposed by this section must be made to the State Tax Assessor before August 15, 1992 and must be 14 accompanied by forms prescribed by the State Tax Assessor.' 16 **FISCAL NOTE** 18 This amendment will have no net effect on General Fund 20 appropriations or revenues and maintains a balanced budget for fiscal year 1991-92 and fiscal year 1992-93. 22 STATEMENT OF FACT 24 This amendment requires prior legislative approval before 26 the Commissioner of Corrections or Department of Corrections may issue a request for a proposal or enter into a contract for privatization of any part of the Maine Youth Center. This 28 amendment increases the tax on cigarettes by 2¢ to offset the 30 replacement of Part QQ. 32

Filed by Rep. Anthony of So. Portland Reproduced and distributed under the direction of the Clerk of the House 3/24/92 (Filing No. H-1240)

40