

MAINE STATE LEGISLATURE

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

COMMITTEE AMENDMENT "A" to H.P. 1586, L.D. 2240, Bill, "An Act to Clarify the Sales and Use Tax Laws Regarding Items Purchased with General Assistance Vouchers or Food Stamps"

Amend the bill by inserting at the beginning of the first line after the enacting clause (page 1, line 3 in L.D.) the following: 'Sec. 1.'

Further amend the bill by inserting at the end before the statement of fact the following:

'Sec. 2. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

1992-93

ADMINISTRATIVE AND FINANCIAL
SERVICES, DEPARTMENT OF

Bureau of Taxation

All Other \$19,800

Provides funds for notification of municipalities and vendors to administer the expanded exemption.

FISCAL NOTE

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1992-93

APPROPRIATIONS/ALLOCATIONS

General Fund \$19,800

REVENUES

General Fund (\$468,102)
Other Funds (22,992)

The additional sales tax exemption for items purchased with General Assistance vouchers or food stamps will decrease General Fund revenue by \$468,102 in fiscal year 1992-93. The corresponding decrease in State-Municipal Revenue Sharing will be \$22,992.

The Bureau of Taxation will require additional General Fund appropriations of \$19,800 in fiscal year 1992-93, for notification of municipalities and vendors to administer the expanded exemption.'

STATEMENT OF FACT

This amendment adds an appropriation and fiscal note to the bill.

Reported by the Committee on Taxation
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