

MAINE STATE LEGISLATURE

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

COMMITTEE AMENDMENT "A" to H.P. 1716, L.D. 2401, Bill, "An Act Concerning Technical Changes to the Tax Laws"

Amend the bill by inserting after the enacting clause the following:

Sec. 1. 36 MRSA §153, sub-§1, as enacted by PL 1981, c. 364, §10, is amended to read:

1. Mail. If any document or payment required or permitted by this Title to be filed or paid is transmitted by the United States Postal Service to the person with whom or to whom the filing or payment is to be made, the date of the United States Postal Service postmark stamped on the envelope shall--be is deemed to be the date of filing or payment if that document or payment was deposited in the mail, postage prepaid and properly addressed to the person with whom or to whom the filing or payment is to be made. If the document or payment is not received by that person or if the postmark date is illegible, omitted or claimed to be erroneous, the document or payment shall--be is deemed to have been filed or paid on the mailing date if the sender established establishes by competent evidence that the document or payment was deposited with the United States Postal Service, postage prepaid and properly addressed, and, in the case of nonreceipt, files a duplicate document or makes payment, as the case may be, within 15 days after his receipt of written notification by the addressee of the addressee's nonreceipt of the document or payment. A record authenticated by the United States Postal Service of mailing by registered mail, certified mail or certificate of mailing constitutes competent evidence of deposit with the United States Postal Service. The State Tax Assessor may, by rule, extend the application of this subsection to the postmarks of agencies other than the United States Postal Service.'

2 Further amend the bill in section 4 in subsection 6 in the
3 2nd line (page 2, line 18 in L.D.) by striking out the
4 following: "business owner" and inserting in its place the
5 following: 'person'; in the 3rd line (page 2, line 19 in L.D.)
6 by striking out the following: "the" and inserting in its place
7 the following: 'a'; and in the 4th line (page 2, line 20 in
8 L.D.) by striking out the following: "business owner" and
9 inserting in its place the following: 'person'

10 Further amend the bill by striking out all of sections 6 and
11 7 (page 3, lines 13 to 41 in L.D.)

12 Further amend the bill by striking out all of section 18
13 (page 6, lines 28 to 38 in L.D.) and inserting in its place the
14 following:

15 'Sec. 18. 36 MRSA §1752, sub-§3-B, as enacted by PL 1991, c.
16 591, Pt. WW, §2 and affected by §4, is amended to read:

17 3-B. Grocery staples. "Grocery staples" means food
18 products ordinarily consumed for human nourishment and includes,
19 but is not limited to, cereals and grain products, including
20 bread and rolls and unflavored matzo; milk and milk products;
21 oleomargarine; meat and meat products; fish and seafood products;
22 poultry; eggs and egg products; vegetables and vegetable
23 products, including pickles; fruit and fruit products, including
24 fruit juices and fruit sauces; naturally flavored powdered or
25 liquid drink mixes or drinks; spices, condiments, including jams,
26 jellies and peanut butter, salt and sugar; coffee and tea; and
27 unroasted nuts.

28 "Grocery staples" does not include spirituous, malt or vinous
29 liquors; soft drinks, iced tea, sodas or beverages such as are
30 ordinarily dispensed at bars or soda fountains or in connection
31 with bars or soda fountains; medicines, tonics, vitamins and
32 preparations in liquid, powdered, granular, tablet, capsule,
33 lozenge or pill form, sold as dietary supplements or adjuncts,
34 except when sold on the prescription of a physician; water,
35 including mineral bottled and carbonated waters and ice; dietary
36 substitutes; snack food; and prepared food.'

37 Further amend the bill by striking out all of section 24
38 (page 7, lines 48 and 49 and page 8, lines 1 to 21 in L.D.)

39 Further amend the bill by inserting after section 27 the
40 following:

41 'Sec. 28. 36 MRSA §2526, sub-§4, as enacted by PL 1989, c.
42 927, §1, is amended to read:

2 **4. Limitation; carry-over; carry-back.** The amount of the
4 credit that may be used by a taxpayer for a taxable year may not
6 exceed 50% of the amount of tax otherwise due under this Part for
8 that year. A credit may not be used to reduce taxes in any tax
10 year starting before January 1, 1993. Any unused credit may be
12 carried over to the following year or years for a period not to
14 exceed 15 years or may be carried back for a period not to exceed
16 3 years.

12 **Sec. 29. 36 MRSA §2526, sub-§5,** as repealed and replaced by
14 PL 1991, c. 591, Pt. R, §9 and affected by §19, is amended to
16 read:

16 **5. Application.** This section applies to equipment
18 purchased and placed into use during the period from January 1,
20 1990 to June 30, 1991 or in any tax year beginning on or after
22 January 1, 1993.'

20 Further amend the bill by striking out all of section 31
22 (page 11, lines 25 to 50 and page 12, lines 1 to 9 in L.D.) and
24 inserting in its place the following:

24 **'Sec. 31. 36 MRSA §2906, first ¶,** as amended by PL 1991, c.
26 546, §26 and affected by §43 and amended by c. 592, Pt. D, §4, is
28 repealed and the following enacted in its place:

28 Every distributor, importer or exporter holding a valid
30 certificate as such shall render on or before the 21st day of
32 each month a report to the State Tax Assessor stating the number
34 of gallons of internal combustion engine fuel received, sold and
36 used in the State by that distributor, importer or exporter
38 during the preceding calendar month on forms furnished by the
40 State Tax Assessor. The report must also contain any other
42 pertinent information the State Tax Assessor prescribes and the
44 State Tax Assessor may make any other reasonable rules regarding
46 the administration and enforcement of the Gasoline Tax Act as are
48 considered necessary or expedient, copies of which must be sent
50 to certificate holders. The State Tax Assessor or a duly
authorized agent must have access during reasonable business
hours to the books, invoices and vouchers of certificate holders
that may show the fuel handled by the certificate holders. At
the time of the filing of the report, each distributor and
importer shall pay to the State Tax Assessor a tax at the rate
set forth in section 2903 on each gallon reported as sold,
distributed or used. An allowance of not more than 1% from the
amount of fuel received by the distributor, plus 1% on all
transfers in vessels, tank cars or full tank truck loads by a
distributor in the regular course of the distributor's business
from one of the distributor's places of business to another

2 within the State, may be granted by the State Tax Assessor to
3 cover losses sustained by the distributor through shrinkage,
4 evaporation or handling. The total allowance for these losses
5 may not exceed 2% of the receipts by the distributor and no
6 further deduction may be allowed unless the State Tax Assessor is
7 satisfied upon definite proof submitted to the State Tax Assessor
8 that a further deduction should be allowed for a loss sustained
9 through fire, accident or some unavoidable calamity.'

10 Further amend the bill by inserting after section 32 the
11 following:

12 'Sec. 33. 36 MRS §5219-D, sub-§4, as enacted by PL 1989, c.
13 927, §6, is amended to read:

14
15 4. **Limitation; carry-over; carry-back.** The amount of the
16 credit that may be used by a taxpayer for a taxable year may not
17 exceed 50% of the amount of tax otherwise due under this Part for
18 that year. A credit may not be used to reduce taxes in any tax
19 year starting before January 1, 1993. Any unused credit may be
20 carried over to the following year or years for a period not to
21 exceed 15 years or may be carried back for a period not to exceed
22 3 years.

23
24 Sec. 34. 36 MRS §5219-D, sub-§5, as repealed and replaced by
25 PL 1991, c. 591, Pt. R, §11 and affected by §19, is amended to
26 read:

27
28 5. **Application.** This section applies to equipment
29 purchased and placed into use during the period from January 1,
30 1990 to June 30, 1991 or in any tax year beginning on or after
31 January 1, 1993.'

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33 Further amend the bill by striking out all of section 34
34 (page 12, lines 31 to 36 in L.D.) and inserting in its place the
35 following:

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37 'Sec. 34. **Application.** That section of this Act that enacts
38 the Maine Revised Statutes, Title 36, section 177, subsection 6,
39 and that section of this Act that repeals Title 36, section 1762
40 do not apply to any sale occurring after the effective date of
41 this Act pursuant to a written binding contract in effect before
42 that date.'

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44 Further amend the bill by renumbering the sections to read
45 consecutively.
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STATEMENT OF FACT

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This amendment removes some sections of the original bill that the Joint Standing Committee on Taxation finds objectionable. The amendment makes some technical changes and also adds a correction to the solid waste reduction investment tax credit.

Reported by the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the House
3/23/92 (Filing No. H-1184)