

# MAINE STATE LEGISLATURE

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L.D. 2441

(Filing No. S-749 )

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STATE OF MAINE  
SENATE  
115TH LEGISLATURE  
SECOND REGULAR SESSION

SENATE AMENDMENT "A" to H.P. 1755, L.D. 2441, Bill, "An Act Concerning Fuel Oil and Coal Used in Manufacturing Processes"

Amend the bill by inserting after section 1 the following:

**Sec. 2. Reimbursement.** The State Tax Assessor shall, upon request of any taxpayers, reimburse the taxpayer for any amount of sales or use tax paid during fiscal year 1991-92 on items exempt pursuant to this Act. This payment must be made on or after July 31, 1992.

**Sec. 3. Effective date.** This Act takes effect retroactively to July 1, 1991.

FISCAL NOTE

1992-93

REVENUES

General Fund	(\$56,940)
Other Funds	(3,060)

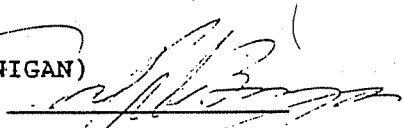
The additional sales tax exemption will reduce General Fund revenue by \$56,940 in fiscal year 1992-93. This amount includes \$28,470 for the retroactive effective date. The corresponding loss of revenue to State-Municipal Revenue Sharing will be \$3,060.'

SENATE AMENDMENT "A" to H.P. 1755, L.D. 2441

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STATEMENT OF FACT

This amendment corrects an inadvertent repeal of a sales tax exemption for certain products used in manufacturing and adds a fiscal note.

(Senator BRANNIGAN)  
SPONSORED BY: 

COUNTY: Cumberland

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