

MAINE STATE LEGISLATURE

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

HOUSE AMENDMENT "A" to H.P. 1772, L.D. 2454, Bill, "An Act to Provide Skills Training for Unemployed Workers"

Amend the bill by striking out everything after the enacting clause and before the statement of fact and inserting in its place the following:

Sec. 1. 36 MRSA §1811, first ¶, as amended by PL 1991, c. 591, Pt. XX, §1 and affected by §§7 and 8, is further amended to read:

A tax is imposed on the value of all tangible personal property and taxable services sold at retail in this State. The rate of tax is 7% on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43; 7% on the value of rental of living quarters in any hotel, rooming house, tourist or trailer camp and rental for a period of less than one year of an automobile; 7% on the value of prepared food sold in establishments that are licensed for on-premises consumption of liquor pursuant to Title 28-A, chapter 43 and 6% on the value of all other tangible personal property and taxable services. Value is measured by the sale price, except as otherwise provided.

Sec. 2. 36 MRSA §1811, first ¶, as amended by PL 1991, c. 591, Pt. XX, §2 and affected by §7, is further amended to read:

A tax is imposed on the value of all tangible personal property and taxable services sold at retail in this State. The rate of tax is 7% on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43; 7% on the value of rental of living quarters in any hotel, rooming house, tourist or

2 trailer camp and rental for a period of less than one year of an
automobile; 7% on the value of prepared food sold---in
3 establishments--that--are--licensed--for--on-premises--consumption-of
4 liquor--pursuant--to--Title--28--A--chapter--43 and 5% on the value of
all other tangible personal property and taxable services. Value
6 is measured by the sale price, except as otherwise provided.

8 **Sec. 3. Use of funds for retraining programs.** For fiscal years
1992-93 and 1993-94 the funds raised by the increase in the sales
10 tax from 6% to 7% on food sold in establishments not licensed for
the on-premises sale of liquor provided in this Act are dedicated
12 to fund Maine Technical College System programs to provide skills
training established in this Act for unemployed workers.

14 **Sec. 4. Appropriation.** The following funds are appropriated
16 from the General Fund to carry out the purposes of this Act.

	1992-93
18 MAINE TECHNICAL COLLEGE SYSTEM	
20 All Other	\$4,000,000
22 Provides funds to reserve student enrollment	
24 positions for unemployed Maine citizens at	
the technical colleges and to provide skills	
26 training to unemployed Maine citizens.	
28 MAINE TECHNICAL COLLEGE SYSTEM	
TOTAL	<u>\$4,000,000</u>

30 **Sec. 5. Repeal date.** Section 1 of this Act, which amends the
32 Maine Revised Statutes, section 1811, first paragraph as amended
by Public Law 1991, chapter 591, Part XX, section 1 and affected
34 by sections 7 and 8, is repealed on July 1, 1993.

36 **Sec. 6. Effective date.** Section 2 of this Act, which amends the
Maine Revised Statutes, section 1811, first paragraph as amended
38 by Public Law 1991, chapter 591, Part XX, section 2 and affected
by section 7, takes effect on July 1, 1993.

FISCAL NOTE

1992-93

APPROPRIATIONS/ALLOCATIONS

General Fund \$4,000,000

REVENUES

General Fund \$4,000,000

Other Funds 215,000

The increased sales tax for certain prepared food sales will increase General Fund revenue by an estimated \$4,000,000 in fiscal year 1992-93. The corresponding increase in State-Municipal Revenue Sharing will be \$215,000. For fiscal years 1992-93 and 1993-94 only, the portion of the additional sales tax revenue that accrues to the General Fund is dedicated to provide funding for skills training to unemployed Maine citizens. This \$4,000,000 of additional General Fund revenue is appropriated to the Maine Technical College System.

STATEMENT OF FACT

This amendment increases from 6% to 7% the sales tax for prepared food sold in establishments not licensed for the on-premises sale of liquor. The funds raised by the new tax are dedicated for 2 years to provide skills training for unemployed workers through the Maine Technical College System.

Filed by Rep. Kontos of Windham
Reproduced and distributed under the direction of the Clerk of the House
3/27/92 (Filing No. H-1300)