

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

DAK
K. W. S.

L.D. 284

(Filing No. H-705)

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30
32
34
36
38
40
42
44
46
48

STATE OF MAINE
HOUSE OF REPRESENTATIVES
116TH LEGISLATURE
FIRST REGULAR SESSION

HOUSE AMENDMENT "D" to COMMITTEE AMENDMENT "A" to H.P. 216,
L.D. 284, Bill, "An Act to Make Supplemental Appropriations and
Allocations for the Expenditures of State Government and to
Change Certain Provisions of the Law Necessary to the Proper
Operations of State Government for the Fiscal Years Ending June
30, 1994 and June 30, 1995"

Amend the amendment by inserting after Part N the following:

PART O

Sec. O-1. 36 MRSA §1752, sub-§17-A, ¶F, as amended by PL 1989,
c. 533, §§2 and 14, is further amended to read:

F. Custom computer programming, including, but not limited
to, modification of a standard program; and

Sec. O-2. 36 MRSA §1752, sub-§17-A, ¶G, as enacted by PL 1989,
c. 533, §§3 and 14, is amended to read:

G. Rental of video tapes and video equipment; and

Sec. O-3. 36 MRSA §1752, sub-§17-A, ¶H is enacted to read:

H. Sales of extended warranties or other forms of dealer
protection plans.

Sec. O-4. 36 MRSA §1760, sub-§16, as amended by PL 1987, c.
343, §4, is further amended to read:

16. Hospitals, research centers, churches and schools.
Sales to incorporated hospitals, ~~incorporated-nonprofit-nursing
homes-licensed-by-the-Department-of-Human-Services,~~ incorporated
nonprofit boarding care facilities licensed by the Department of
Human Services, incorporated nonprofit home health care agencies
certified under the United States Social Security Act of 1965,

R. of S.

2 Title XVIII, as amended, incorporated nonprofit rural community
 4 health centers engaged in, or providing facilities for, the
 6 delivery of comprehensive primary health care, incorporated
 8 nonprofit dental health centers, institutions incorporated as
 10 nonprofit corporations for the sole purpose of conducting medical
 12 research or for the purpose of establishing and maintaining
 14 laboratories for scientific study and investigation in the field
 16 of biology or ecology or operating educational television or
 18 radio stations, schools and regularly organized churches or
 20 houses of religious worship, excepting sales, storage or use in
 activities which that are mainly commercial enterprises.
 "Schools" means incorporated nonstock educational institutions,
 including institutions empowered to confer educational, literary
 or academic degrees, which have a regular faculty, curriculum and
 organized body of pupils or students in attendance throughout the
 usual school year, which keep and furnish to students and others
 records required and accepted for entrance to schools of
 secondary, collegiate or graduate rank, no part of the net
 earnings of which inures to the benefit of any individual.

22 **Sec. O-5. Appropriation.** The following funds are appropriated
 from the General Fund to carry out the purposes of this Part.

	1993-94	1994-95
24		
26	MENTAL HEALTH AND MENTAL	
28	RETARDATION, DEPARTMENT OF	
30	Mental Health Services -	
	Community	
32	All Other	\$447,886 \$725,480
34	Provides for the	
36	appropriation of funds to	
38	partially offset an	
40	across-the-board reduction	
	contained in Public Law 1993,	
	chapter 410, Part B, section	
	1.	
42	DEPARTMENT OF MENTAL HEALTH	
44	AND MENTAL RETARDATION	
	TOTAL	447,886 725,480
46	SECTION O	
48	TOTAL APPROPRIATIONS	
	\$447,886	\$725,480

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30

FISCAL NOTE

This amendment repeals the sales tax exemption for purchases by nursing homes will increase General Fund revenues by \$218,120 in fiscal year 1993-94 and \$352,876 in fiscal year 1994-95. The corresponding increases in State Municipal Revenue Sharing will be \$11,722 and \$18,964, respectively.

The imposition of sales tax on extended warranties will increase General Fund revenues by \$229,766 in fiscal year 1993-94 and \$372,604 in fiscal year 1994-95. The corresponding increases in State Municipal Revenue Sharing will be \$12,348 and \$20,024, respectively.

The Department of Mental Health and Mental Retardation will provide additional General Fund appropriations of \$447,886 and \$725,480 in fiscal years 1993-94 and 1994-95, respectively, for community mental health programs.

STATEMENT OF FACT

This amendment imposes the sales tax on extended warranties and repeals the sales tax exemption on purchases by nursing homes. The funds are appropriated for community mental health programs.

Filed by Rep. Tardy of Palymra
Reproduced and distributed under the direction of the Clerk of the House
6/30/93 (Filing No. H-705)