

MAINE STATE LEGISLATURE

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R 48

L.D. 550

DATE: May 4, 1995

(Filing No. S- 113)

TAXATION

Reported by: Senator HATHAWAY of York for the Committee.

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**STATE OF MAINE
SENATE
117TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT " A " to S.P. 207, L.D. 550, Bill, "An Act to Clarify the Sales Tax Law Applicable to Packaging"

Amend the bill by inserting after section 1 the following:

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

1995-96

**ADMINISTRATIVE AND FINANCIAL
SERVICES, DEPARTMENT OF**

Bureau of Taxation

All Other \$21,000

Provides funds for computer modifications and for printing and mailing notification of changes to taxpayers.

Sec. 3. Effective date. This Act takes effect October 1, 1995.'

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

COMMITTEE AMENDMENT

RdS

FISCAL NOTE

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1995-96 **1996-97**

APPROPRIATIONS/ALLOCATIONS

General Fund \$21,000

REVENUES

General Fund (\$51,124) (\$82,326)
Other Funds (\$2,747) (\$4,424)

The additional sales tax exemption for packaging materials will decrease General Fund revenue by \$51,124 in fiscal year 1995-96 and \$82,326 in fiscal year 1996-97. The corresponding decreases in state-municipal revenue sharing will be \$2,747 and \$4,424, respectively.

The Bureau of Taxation will require General Fund appropriations of \$21,000 in fiscal year 1995-96 for computer modifications, and for printing and mailing notification of changes to taxpayers. If other bills are enacted that also make changes to sales tax exemptions, the costs properly allocated to this bill may be reduced.'

STATEMENT OF FACT

This amendment adds an appropriation section, effective date and a fiscal note to the bill.