

MAINE STATE LEGISLATURE

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DATE: April 3, 1996 (Filing No. S- 573)

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STATE OF MAINE
SENATE
117TH LEGISLATURE
SECOND REGULAR SESSION

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

Amend the amendment by inserting after the title the following:

'Amend the bill in section 1 in subsection 12-A in paragraph A in the 2nd line (page 1, line 17 in L.D.) by striking out the following: "or transporting" and inserting in its place the following: 'and transporting''

Further amend the amendment by striking out all of the first 11 lines after the title (page 1, lines 22 to 38 in amendment)

Further amend the amendment in section 3 in the first line (page 1, line 40 in amendment) by striking out the following: "Sec. 3." and inserting in its place the following: 'Sec. 2.'

FISCAL NOTE

This amendment reduces the loss of revenue to the General Fund by \$63,855. The corresponding impact on the Local Government Fund is a reduction of \$3,445. The amendment also removes the appropriation of \$21,000 to the Bureau of Taxation for administrative costs.

As amended, the additional sales tax exemption for packaging materials will decrease General Fund revenue by \$4,750 in fiscal

R. of S.

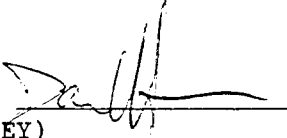
SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "B" to S.P. 207,
L.D. 550

2 year 1996-97. The corresponding decrease in dedicated revenue to
the Local Government Fund for state-municipal revenue sharing
4 will be \$242. These estimates of revenue reductions are based on
a partial year of implementation. The estimated full year
6 revenue reductions beginning in fiscal year 1997-98 are
approximately \$5,700 to the General Fund and \$291 to the Local
Government Fund.

8
The additional costs associated with notifying affected
10 retailers can be absorbed by the Bureau of Taxation utilizing
existing budgeted resources.

12
14 **SUMMARY**

16 This amendment clarifies that the sales and use tax
exemption contained in the Maine Revised Statutes, Title 36,
18 section 1760, subsection 12-A, paragraph A applies to the moving
and transport industry only, and removes the appropriation
20 section.

22
24 SPONSORED BY: 
26 (Senator HANLEY)

28 COUNTY: Oxford

30

SENATE AMENDMENT