

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)

MS.
RWS.

L.D. 550

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

DATE: February 14, 1996 (Filing No. S-427)

TAXATION

Reported by: Senator HATHAWAY of York for the Committee.

Reproduced and distributed under the direction of the Secretary of the Senate.

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

COMMITTEE AMENDMENT "B " 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.

1996-97

**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 August 1, 1996.'

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

COMMITTEE AMENDMENT

R R S

FISCAL NOTE

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30
32
34

1996-97

APPROPRIATIONS/ALLOCATIONS

General Fund \$21,000

REVENUES

General Fund (\$68,605)

Other Funds (3,687)

The additional sales tax exemption for packaging materials will decrease General Fund revenue by \$68,605 in fiscal year 1996-97. The corresponding decrease in dedicated revenue to the Local Government Fund for state-municipal revenue sharing will be \$3,687. These estimates of the revenue reductions are based on a partial year of implementation. The estimated full year revenue reductions beginning in fiscal year 1997-98 are approximately \$82,326 to the General Fund and \$4,424 to the Local Government Fund.

The Bureau of Taxation will require a General Fund appropriation of \$21,000 in fiscal year 1996-97 for computer modifications, 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, an effective date and a fiscal note to the bill.