

MAINE STATE LEGISLATURE

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DATE: 2/14/96

(Filing No. H- 705)

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
117TH LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "B" to H.P. 540, L.D. 736, Bill, "An Act to Exempt from the Sales Tax Automobile Equipment Necessary for Paraplegics or People Who are Confined to Wheelchairs"

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 §1760, sub-§78 is enacted to read:

78. Motor vehicle adaptive equipment. Sales of special equipment or devices used to adapt a motor vehicle to make that motor vehicle operable or accessible by a person who is a paraplegic or is confined to a wheelchair.

Sec. 2. 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:

FISCAL NOTE

1996-97

REVENUES

General Fund (\$14,808)
Other Funds (796)

R. 2/5

COMMITTEE AMENDMENT "B" to H.P. 540, L.D. 736

2 The additional sales tax exemption for certain adaptable
3 equipment will decrease General Fund revenue by \$14,808 in fiscal
4 year 1996-97. The corresponding decrease in dedicated revenue to
5 the Local Government Fund for State-Municipal Revenue Sharing
6 will be \$796. These estimates of the revenue reductions are
7 based on a partial year of implementation. The estimated full
8 year revenue reductions beginning in fiscal year 1997-98 are
9 approximately \$17,770 to the General Fund and \$955 to the Local
10 Government Fund.

12 The additional costs to notify retailers of these changes
13 can be absorbed by the Bureau of Taxation utilizing existing
14 budgeted resources.'

16

STATEMENT OF FACT

18

20 This amendment changes the word "automobile" to "motor
21 vehicle," eliminates a retroactive application date, adds a
22 prospective effective date and adds a fiscal note.