

MAINE STATE LEGISLATURE

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M
R of S.

L.D. 1073

DATE: 2/14/96

(Filing No. H- 706)

TAXATION

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

COMMITTEE AMENDMENT "B" to H.P. 776, L.D. 1073, Bill, "An Act to Exempt Goods Sold by Scouting Organizations from the Sales Tax"

Amend the bill by adding after section 1 the following:

'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

	1995-96	1996-97
REVENUES		
General Fund		(\$9,093)
Other Funds		(488)

The additional sales tax exemption for sales by nonprofit youth organizations will decrease General Fund revenue by \$9,093 in fiscal year 1996-97. The corresponding decrease in dedicated revenue to the Local Government Fund for State-Municipal Revenue Sharing will be \$488. 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 \$10,912 to the General Fund and \$586 to the Local Government Fund.

COMMITTEE AMENDMENT

R. of S.

COMMITTEE AMENDMENT "B" to H.P. 776, L.D. 1073

2 The additional costs to notify retailers of the sales tax
law changes can be absorbed by the Bureau of Taxation utilizing
existing budgeted resources.'

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STATEMENT OF FACT

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