

MAINE STATE LEGISLATURE

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F. O. S.

L.D. 1857

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DATE: March 27, 1996 (Filing No. S- 532)

TAXATION

Reported by: The Minority of the Committee.

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

COMMITTEE AMENDMENT " A " to S.P. 747, L.D. 1857, "Resolve, to Reimburse a Lumber Company in Connection with Sales Tax Paid by the Company"

Amend the resolve by striking out everything after the title and before the statement of fact and inserting in its place the following:

Sec. 1. State authorized to refund overpayment of sales tax. Resolved: That the State, through the Department of Administrative and Financial Services, Bureau of Taxation, is authorized to refund to Bond Brothers Lumber, Inc., an amount not to exceed \$40,000 for overpayment of sales tax from April 1990 through June 1992. The precise amount must be determined by audit of the company by the State Tax Assessor for the time period in which the alleged overpayment accrued. Notwithstanding any other statutory provision, interest on the amount of overpayment may not be paid to Bond Brothers Lumber, Inc. Payment must be made in a lump sum; and be it further

Sec. 2. Appropriation. Resolved: That the following funds are appropriated from the General Fund to carry out the purposes of this resolve.

1996-97

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Miscellaneous Acts and Resolves

COMMITTEE AMENDMENT

A. of S.

COMMITTEE AMENDMENT "A" to S.P. 747, L.D. 1857

2 All Other \$40,000

4 Provides funds for reimbursement of an
overpayment of sales tax by Bond Brothers
Lumber, Inc.'

6 Further amend the resolve by inserting at the end before the
8 statement of fact the following:

10 **FISCAL NOTE**

12 **1996-97**

14 **APPROPRIATIONS/ALLOCATIONS**

16 General Fund \$40,000

18
20 An additional General Fund appropriation of \$40,000 in
22 fiscal year 1996-97 is provided for reimbursement of overpayments
of sales tax to Bond Brothers Lumber, Inc.

24 The additional costs associated with auditing the taxpayer
26 can be absorbed by the Bureau of Taxation utilizing existing
budgeted resources.'

28 **STATEMENT OF FACT**

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32 This is the minority report of the Joint Standing Committee
on Taxation. This resolve authorizes the State to refund to Bond
34 Brothers Lumber, Inc., following an audit, an overpayment of
sales tax from April 1990 through June 1992, not to exceed
36 \$40,000. The amendment also adds an appropriation section and a
fiscal note to the resolve.

COMMITTEE AMENDMENT