MAINE STATE LEGISLATURE

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L.D. 438

DATE: 3-27-97

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MINORITY

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
118TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "*A*" to H.P. 316, L.D. 438, "Resolve, to Reimburse a Lumber Company in Connection with Sales Tax Paid by the Company"

Amend the resolve in section 1 in the last line (page 1, line 8 in L.D.) by striking out the following: "due." and inserting in its place the following: 'due; and be it further'

Further amend the resolve by inserting after section 1 the following:

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

1997-98

ADMINISTRATIVE AND
FINANCIAL SERVICES,
DEPARTMENT OF

Miscellaneous Acts and Resolves

All Other $48,000

Provides funds to reimburse
Bond Brothers Lumber, Inc.
for overpayment of sales
taxes.'

Further amend the resolve by inserting at the end before the summary the following:

COMMITTEE AMENDMENT

'FISCAL NOTE

2

1997-98

4

APPROPRIATIONS/ALLOCATIONS

6

    General Fund $48,000

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10
    This resolve will require the State Tax Assessor to reimburse a taxpayer for an overpayment of sales taxes outside of the 3-year statute of limitations for such reimbursements. Based

12
on information provided last year at a public hearing on a similar resolve, Bond Brothers Lumber, Inc. overpaid sales taxes

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in the amount of $37,743. Depending on when payment is made, interest on this amount could make the total refund as much as

16
$48,000. The Bureau of Taxation will require an additional General Fund appropriation of $48,000 in fiscal year 1997-98 for

18
this reimbursement to Bond Brothers Lumber, Inc.'

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SUMMARY

24
    This amendment adds an appropriation section and a fiscal note to the resolve.

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COMMITTEE AMENDMENT