

MAINE STATE LEGISLATURE

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TAXATION

Reported by: Majority

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**STATE OF MAINE
SENATE
118TH LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A " to S.P. 189, L.D. 607, Bill, "An Act to Exempt Nonprofit Ambulance and Fire Emergency Services from the State's Sales Tax"

Amend the bill in section 1 in subsection 26 in the 2nd line (page 1, line 25 in L.D.) by striking out the following: "corps" and inserting in its place the following: 'services' and in the last line (page 1, line 26 in L.D.) by striking out the following: "corps" and inserting in its place the following: '~~corps~~ services'

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

FISCAL NOTE

	1997-98	1998-99
REVENUES		
General Fund	(\$28,025)	(\$29,416)
Other Funds	(1,506)	(1,566)

The additional sales tax exemption for nonprofit ambulance and fire emergency services will decrease General Fund revenue by \$28,025 in fiscal year 1997-98 and \$29,146 in fiscal year 1998-99. The corresponding decreases in dedicated revenue to the Local Government Fund for state-municipal revenue sharing will be \$1,506 and \$1,566, respectively.

COMMITTEE AMENDMENT "A" to S.P. 189, L.D. 607

2 The additional costs associated with notifying affected
retailers can be absorbed by the Bureau of Taxation utilizing
4 existing budgeted resources.'

6 **SUMMARY**

8 This amendment changes ambulance corps to ambulance
services, which is defined in the Maine Revised Statutes and adds
10 a fiscal note to the bill.