

MAINE STATE LEGISLATURE

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L.D. 607

DATE: February 27, 1998

(Filing No. S-476)

TAXATION

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**STATE OF MAINE
SENATE
118TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT " B " 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 in the emergency clause in the last line (page 1, line 29 in L.D.) by striking out the following: "when approved" and inserting in its place the following: 'July 1, 1998'

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

FISCAL NOTE

1998-99

APPROPRIATIONS/ALLOCATIONS

General Fund	(\$26,506)
Other Funds	(1,424)

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

2 The additional sales tax exemption for nonprofit ambulance
and fire emergency services will decrease General Fund revenue by
\$26,506 in fiscal year 1998-99. The corresponding decrease in
4 dedicated revenue to the Local Government Fund for
state-municipal revenue sharing will be \$1,424. The estimated
6 reduction of General Fund revenue is \$30,312 in fiscal year
1999-2000, the first full year of implementation, with a
8 corresponding loss of dedicated revenue to the Local Government
Fund of \$1,629.

10 The additional costs associated with notifying affected
12 retailers can be absorbed by the Bureau of Revenue Services
utilizing existing budgeted resources.'

14
16 **SUMMARY**

18 This amendment changes the term ambulance corps to ambulance
services, which is defined in the Maine Revised Statutes; adds an
20 effective date; and adds a fiscal note to the bill.