

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

m
R. of S.

L.D. 1091

DATE: 4-14-97

(Filing No. H-201)

**MINORITY
TAXATION**

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE
HOUSE OF REPRESENTATIVES
118TH LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 803, L.D. 1091, Bill, "An Act to Provide a Credit or Refund for Special Fuel Tax Paid for Special Fuel Used on a Toll Highway"

Amend the bill by inserting after section 1 the following:

Sec. 2. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

	1997-98	1998-99
ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF		
Bureau of Taxation		
Positions - Legislative Count	(1,000)	(1,000)
Personal Services	\$18,950	\$26,090
All Other	7,100	2,300
Capital Expenditures	3,000	
Provides funds for one Clerk Typist III position and related expenses to administer the refund of a special fuel tax program.		
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES		
TOTAL	<u>\$29,050</u>	<u>\$28,390</u>

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

COMMITTEE AMENDMENT

H. of S.

FISCAL NOTE

2
4
6
8
10
12
14
16
18
20
22
24
26
28
30
32
34

1997-98 **1998-99**

APPROPRIATIONS/ALLOCATIONS

General Fund \$29,050 \$28,390

REVENUES

Highway Fund (\$2,389,166) (\$3,637,238)

This bill will result in net reductions of Highway Fund revenue of \$2,389,166 in fiscal year 1997-98 and \$3,637,238 in fiscal year 1998-99. Refunding the special fuel tax paid on special fuel used on toll highways will reduce Highway Fund revenue by \$3,143,640 and \$4,785,840 in fiscal years 1997-98 and 1998-99, respectively, while imposing a sales tax on special fuel exempt from the special fuel tax will increase Highway Fund revenue by \$754,474 and \$1,148,602 in fiscal years 1997-98 and 1998-99, respectively.

The Bureau of Taxation will require additional General Fund appropriations of \$29,050 and \$28,390 in fiscal years 1997-98 and 1998-99, respectively, for one Clerk Typist III position and related expenses to administer the refund of a special fuel tax program.'

SUMMARY

This amendment is the minority report of the Joint Standing Committee on Taxation. It adds an appropriation and a fiscal note to the bill.