

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)

L.D. 1419

DATE: May 19, 1997

(Filing No. S- 261)

TAXATION

Reported by: Senator Ruhlin

Reproduced and distributed under the direction of the Secretary of the Senate.

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

COMMITTEE AMENDMENT " A " to S.P. 445, L.D. 1419, Bill, "An Act to Clarify the Application of the Sales Tax on Hay, Horses and Horse Farms"

Amend the bill in section 1 in subsection 7 by striking out all of the last underlined sentence (page 1, lines 11 to 13 in L.D.) and inserting in its place the following: 'Agricultural production includes the raising and keeping of equines.'

Further amend the bill in section 2 by striking out all of subsection 7-A (page 1, lines 17 and 18 in L.D.) and inserting in its place the following:

'7-A. Certain animals and reproduction items. Sales of cattle, equines, sheep, goats, swine and fowl and their semen, ova and embryos.'

Further amend the bill by striking out all of section 3 (page 1, lines 22 to 27 in L.D.)

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

FISCAL NOTE

	1997-98	1998-99
REVENUES		
General Fund	(\$61,064)	(\$95,074)
Other Funds	(3,282)	(5,109)

R. of S.

COMMITTEE AMENDMENT "A" to S.P. 445, L.D. 1419

2 The additional sales tax exemption for hay, horses, and
other products used in raising or keeping equines will decrease
4 General Fund revenue by \$61,064 in fiscal year 1997-98 and
\$95,074 in fiscal year 1998-99. The corresponding decreases in
6 dedicated revenue to the Local Government Fund for
state-municipal revenue sharing will be \$3,282 and \$5,109,
respectively.

8
10 The Bureau of Taxation will incur some minor additional
costs to notify affected retailers. These costs can be absorbed
12 within the bureau's existing budgeted resources.'

14 **SUMMARY**

16 This amendment clarifies the types of animals and other
items that are exempt from sales tax, strikes language regarding
18 a study and adds a fiscal note to the bill.