

# 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)

DATE: 2/24/98

(Filing No. H- 810 )

TAXATION  
MINORITY

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

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

COMMITTEE AMENDMENT "B" to H.P. 1307, L.D. 1855, Bill, "An Act Regarding the Taxation of Goods Purchased in Connection with the Operation of a High-stakes Beano or High-Stakes Bingo Game"

Amend the bill by striking out the title and substituting the following:

'An Act Regarding the Taxation of Goods Purchased in Connection with the Operation of a High-stakes Beano or High-stakes Bingo Game'

Further amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §1760, sub-§79 is enacted to read:

79. Indian high-stakes beano or bingo games. Sales of tangible personal property other than building supplies to a federally recognized Indian tribe for use by the tribe directly and primarily in the operation of a high-stakes beano or high-stakes bingo game at a facility owned solely by the tribe and operated in accordance with Title 17, section 314-A.

Sec. 2. Effective date. This Act takes effect August 1, 1998.'

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

COMMITTEE AMENDMENT

R. 118

FISCAL NOTE

1998-99

APPROPRIATIONS/ALLOCATIONS

General Fund	(\$2,806)
Other Funds	(151)

The additional sales tax exemption for certain purchases made by federally recognized Indian Tribes will decrease General Fund revenue by \$2,806 in fiscal year 1998-99. The corresponding decrease in dedicated revenue to the Local Government Fund for state-municipal revenue sharing will be \$151. The estimated annual General Fund revenue reductions beginning in fiscal year 1999-2000 will be \$3,593 with reductions of dedicated revenue to state-municipal revenue sharing of \$196.'

SUMMARY

This amendment is the minority report of the committee.

The amendment replaces the bill. It places the exemption in the proper section of the Maine Revised Statutes, Title 36 and ensures that only certain tangible personal property sold to a federally recognized Indian tribe for use in high-stakes beano or bingo games is exempt from sales tax. The amendment also adds an effective date and a fiscal note to the bill.