

MAINE STATE LEGISLATURE

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L.D. 1980

DATE: 3-4-98

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TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1416, L.D. 1980, Bill, "An Act to Require a Tax Identification Number for Sales Tax Exemptions on Hay and Animal Bedding"

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

'An Act Relating to the Taxation of the Sale of Hay'

Further amend the bill by striking out all of sections 1 and 2 and inserting in their place the following:

'Sec. 1. 36 MRSA §1760, sub-§78, as enacted by PL 1997, c. 550, §2, is repealed and the following enacted in its place:

78. Farm animal bedding and hay. Sales of organic bedding materials for farm animals and hay.'

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

'FISCAL NOTE

1998-99

REVENUES

General Fund	(\$771)
Other Funds	(41)

The expanded sales tax exemption for hay will decrease General Fund revenue by \$771 in fiscal year 1997-98. The

COMMITTEE AMENDMENT

2 corresponding reduction in dedicated revenue to the Local
Government Fund for state-municipal revenue sharing will be \$41.
4 This estimate assumes an August 1, 1998 effective date. The
estimated reduction of General Fund revenue in fiscal year
6 1999-2000, the first full year of implementation, will be \$987
with a corresponding reduction in state-municipal revenue sharing
of \$53.'

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SUMMARY

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This amendment deletes the provisions of the original bill
requiring a certificate that a person is engaged in raising and
14 keeping farm animals. It provides that all hay is exempt from
sales tax and adds a fiscal note.