

MAINE STATE LEGISLATURE

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CRIMINAL JUSTICE

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

COMMITTEE AMENDMENT "A" to H.P. 1639, L.D. 2272, Bill, "An Act to Implement Recommendations of the Fire Marshal Study Group"

Amend the bill in section 11 in that part designated "§7912-A." in subsection 1 in paragraph F in the 5th line (page 8, line 22 in L.D.) by striking out all of the following: "constructed after 1989"

Further amend the bill by inserting after section 21 the following:

'Sec. 22. 25 MRSA §2399, as amended by PL 1991, c. 9, Pt. J, §1, is further amended to read:

§2399. Commissioner of Public Safety's expenses

The Commissioner of Public Safety may incur reasonable expenses in educating the public in fire prevention and protection.

Every fire insurance company or association that does business or collects premiums or assessments in the State shall pay to the State Tax Assessor, in addition to the taxes now imposed by law to be paid by those companies or associations, 1.4% of the gross direct premiums for fire risks written in the State, less the amount of all direct return premiums thereon and all dividends paid to policyholders on direct fire premiums. That tax must be paid as provided for insurance premium taxes as specified in Title 36, section 2521-A, except that the tax

COMMITTEE AMENDMENT

prescribed by this section must be paid on an estimated basis at the end of each ~~quarter~~ month starting with ~~the first quarter of~~ 1983 July 31, 1998, with each installment equal to at least 25% 1/12 of the estimated total tax to be paid for the current calendar year. The State Tax Assessor shall pay over all receipts from that tax to the Treasurer of State daily. Of these funds 75.7% must be used to defray the expenses incurred by the Commissioner of Public Safety in administering all fire preventive and investigative laws and rules and in educating the public in fire safety and is appropriated for those purposes and to carry out the administration and duties of the Office of the State Fire Marshal. Of these funds 24.3% must be used to defray the expenses of the fire training and education program as established in Title 20-A, chapter 319.

~~Whenever there shall accumulate in the special fund created by this section a surplus sufficient to defray the expenses of such administration for an ensuing period of one year~~ a surplus accumulates in the special fund created by this section that is sufficient to defray the expenses of administration of this section for an ensuing period of one year, then, in the discretion of the Commissioner of Public Safety, the foregoing special tax for that year may be omitted, and the Commissioner of Public Safety shall certify to the State Tax Assessor that the special tax is to be omitted ~~and said~~ . The certification is to ~~must~~ be made not later than the 31st day of January of the year in which the tax would otherwise be assessed.'

Further amend the bill in section 24 in that part designated "**§2452.**" in the 2nd indented paragraph in the first line (page 15, line 31 in L.D.) by striking out the following: "~~Existing buildings~~ Buildings" and inserting in its place the following: 'Existing buildings'

Further amend the bill in section 24 in that part designated "**§2452.**" in the 2nd indented paragraph in the 7th line (page 15, line 37 in L.D.) by striking out the following: "~~net-be~~ are" and inserting in its place the following: 'are not be'

Further amend the bill in section 24 in that part designated "**§2452.**" in the 3rd indented paragraph in the first line (page 15, line 44 in L.D.) by striking out the following: "~~Existing boarding~~ Boarding" and inserting in its place the following: 'Existing boarding'

Further amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

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

FISCAL NOTE

The change in the payments of fire insurance premium taxes
from quarterly to monthly payments will decrease General Fund
revenue from interest earnings by minor amounts annually.'

SUMMARY

Starting July 31, 1998 and at the end of each month
thereafter, this amendment requires every fire insurance company
or association that does business or collects premiums or
assessments in the State to pay to the State Tax Assessor 1/12 of
the estimated total tax to be paid for the current calendar
year. Currently, insurance companies and associations are
required to make payments on a quarterly basis.

The amendment also corrects a technical error and adds a
fiscal note.