

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
S.

L.D. 379

DATE: 4-1-99

(Filing No. H-142)

MINORITY
TAXATION

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

STATE OF MAINE
HOUSE OF REPRESENTATIVES
119TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 271, L.D. 379, Bill, "An Act to Provide Tax-exempt Status to Organizations That Teach Reading"

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-§16, as amended by PL 1987, c. 343, §4, is further amended to read:

16. Hospitals, research centers, churches and schools. Sales to incorporated hospitals, incorporated nonprofit nursing homes licensed by the Department of Human Services, incorporated nonprofit boarding care facilities licensed by the Department of Human Services, incorporated nonprofit home health care agencies certified under the United States Social Security Act of 1965, Title XVIII, as amended, incorporated nonprofit rural community health centers engaged in, or providing facilities for, the delivery of comprehensive primary health care, incorporated nonprofit dental health centers, institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research or for the purpose of establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology or operating educational television or radio stations, schools, affiliates of incorporated nonprofit national literacy organizations, incorporated nonprofit organizations whose purpose is to provide free clinical assistance to school-age children with dyslexia and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which that are mainly commercial enterprises. "Schools" means incorporated nonstock

COMMITTEE AMENDMENT

R.S.

COMMITTEE AMENDMENT "A" to H.P. 271, L.D. 379

2 educational institutions, including institutions empowered to
3 confer educational, literary or academic degrees,--which that have
4 a regular faculty, curriculum and organized body of pupils or
5 students in attendance throughout the usual school year,--which
6 and that keep and furnish to students and others records required
7 and accepted for entrance to schools of secondary, collegiate or
8 graduate rank, no part of the net earnings of which inures to the
benefit of any individual.'

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

12 **FISCAL NOTE**

	1999-00	2000-01
REVENUES		
General Fund	(\$2,647)	(\$3,471)
Other Funds	(143)	(187)

22 This additional sales tax exemption for certain nonprofit
23 organizations will decrease sales tax collections by \$2,790 in
24 fiscal year 1999-00 and \$3,658 in fiscal year 2000-01. The
25 reduction of these tax collections will decrease the amounts
26 transferred to the Local Government Fund for state-municipal
27 revenue sharing in those years by \$143 and \$187, respectively.
28 The resulting net reductions of General Fund revenue will be
\$2,647 in fiscal year 1999-00 and \$3,471 in fiscal year 2000-01.

30 The Bureau of Revenue Services will incur some minor
31 additional costs to implement this sales tax change. These costs
32 can be absorbed within the bureau's existing budgeted resources.'

34 **SUMMARY**

36 This amendment replaces the original bill, provides a sales
37 and use tax exemption to nonprofit literacy organizations and
38 certain organizations providing free assistance to school-age
39 children with dyslexia and adds a fiscal note to the bill.
40

COMMITTEE AMENDMENT