## MAINE STATE LEGISLATURE

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transferred into the fund.

	,					
_			L.D. 1029			
2	DATE: 5-26-99		(Filing No. H-6	,94,		
4				•		
6	TAXATION					
8						
10	Reproduced and distributed the House.	under the	direction of th	ne Clerk of		
12	C/T		TAIT?			
14	STATE OF MAINE HOUSE OF REPRESENTATIVES 119TH LEGISLATURE					
16	FIRST I	REGULAR S	ESSION			
18	COMMITTEE AMENDMENT "	Д <sub>" to н.Р.</sub>	739, L.D. 1029,	, Bill, "An		
20	Act to Encourage Support Through On-reservation Busin	of Passar	maquoddy Tribal			
22	Amend the bill by stri	king out ex	verything after t	he enacting		
24	clause and before the sum following:	_		_		
26	1900 1 26 MDCA 9101E					
28	'Sec. 1. 36 MRSA §1815	is enacted	to read:			
30	§1815. Tax from sales occur	rring on Pa	ssamaquoddy reser	vation		
30	1. Passamaquoddy Sale	es Tax Fund	1. The Passamag	uoddy Sales		
32	Tax Fund, referred to i	n this se	ction as the	"fund," is		
34	established as a dedicated Treasurer of State for the			_		
	to the Passamaquoddy Tribe I		<del>-</del>			
36	· · · · · · · · · · · · · · · · · · ·					
2.0	2. Monthly transfer.					
38	assessor shall notify the State of the amount of reve					
40	under this Part in the pre-					
	Passamaguoddy reservation					
42	Township reduced by the to	ransfer to	the Local Gover	rnment Fund		
4.4	required by Title 30-A, s			_		
44	assessor, the State Control Passamaguoddy Sales Tax Fund		transfer that amo	ount to the		
46	TOV I WILL	<b>△1</b>				

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Treasurer of State shall make payments to the Passamaquoddy Tribe from the Passamaquoddy Sales Tax Fund equal to the amounts

3. Monthly payment. By the end of each month, the

4. 4.S.		COMMITTEE AMENDMENT "   to H.P. 739, L.D.	1029				
	2	Sec. 2. Allocation. The following funds are allocated from Other Special Revenue funds to carry out the purposes of this Act.					
	4		1999-00	2000-01			
	6	TREASURER OF STATE, OFFICE OF THE		2000 02			
	8	Passamaquoddy Sales Tax Fund					
	10	• •	#500	#1500			
	12	All Other	\$500	\$500			
	14	Provides allocations to authorize payments in the event that amounts are					
	16	transferred to the Passamaquoddy Sales Tax Fund					
	18	pursuant to the Maine Revised Statutes, Title 36, section					
	20	1815.'					
	22	Further amend the bill by inserting summary the following:	at the end b	efore the			
24							
	26	'FISCAL NOTE					
	28		1999-00	2000-01			
30 APPROPRIATIONS/ALLOCATIONS							
	32	Other Funds	\$500	\$500			
34 This bill will reduce General Fund revenue from sal collections. The amount of the reductions will depend							
	actual sales taxes collected on the Passamaquoddy reservation either Pleasant Point or Indian Township. At this time, no sal taxes are being collected that meet the criteria of this bil Future sales tax collections may be reduced if any reta						
	40	operations are established on the reservat to the Local Government Fund for state-mu					
	42	will not be affected by this bill.					

This bill includes allocations of \$500 annually in fiscal 1999-00 and 2000-01 to authorize payments to the Passamaquoddy Tribe in the event that sales tax collections are transferred to the Passamaquoddy Sales Tax Fund.

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The Bureau of Revenue Services and the Bureau of Accounts and Control within the Department of Administrative and Financial

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## COMMITTEE AMENDMENT

6. 4. 2.

COMMITTEE AMENDMENT " to H.P. 739, L.D. 1029

Services and the Office of the Treasurer of State will incur some minor additional costs to implement the transfer mechanism and to make the monthly transfers and payments. These costs can be absorbed within those agencies' existing budgeted resources.'

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## **SUMMARY**

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This amendment replaces the bill and provides that sales and use tax revenue attributable to sales occurring on the Passamaquoddy reservation must be returned to the Passamaquoddy Tribe after subtracting the amount transferred to the Local Government Fund.

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