

MAINE STATE LEGISLATURE

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M
A. of S.

L.D. 1029

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TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 739, L.D. 1029, Bill, "An Act to Encourage Support of Passamaquoddy Tribal Government Through On-reservation Business Activities"

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 §1815 is enacted to read:

§1815. Tax from sales occurring on Passamaquoddy reservation

1. Passamaquoddy Sales Tax Fund. The Passamaquoddy Sales Tax Fund, referred to in this section as the "fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Passamaquoddy Tribe pursuant to subsections 2 and 3.

2. Monthly transfer. By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this Part in the previous month on sales occurring on the Passamaquoddy reservation at either Pleasant Point or Indian Township reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer that amount to the Passamaquoddy Sales Tax Fund.

3. Monthly payment. By the end of each month, the Treasurer of State shall make payments to the Passamaquoddy Tribe from the Passamaquoddy Sales Tax Fund equal to the amounts transferred into the fund.

COMMITTEE AMENDMENT

R. of S.

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

2 Services and the Office of the Treasurer of State will incur some
minor additional costs to implement the transfer mechanism and to
4 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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10 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
12 Tribe after subtracting the amount transferred to the Local
Government Fund.

COMMITTEE AMENDMENT