

MAINE STATE LEGISLATURE

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TAXATION

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**STATE OF MAINE
SENATE
119TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT " A " to S.P. 410, L.D. 1199, Bill, "An Act to Tax Docking Fees for Pleasure Boats Greater than 19 Feet in Length"

Amend the bill by striking out all of section 1 and inserting in its place the following:

Sec. 1. 36 MRSA §1752, sub-§17-A, ¶G, as amended by PL 1993, c. 701, §4, is further amended to read:

G. Rental of video tapes and video equipment; and

Sec. 2. 36 MRSA §1752, sub-§17-A, ¶H, as amended by PL 1995, c. 281, §14 and affected by §42, is further amended to read:

H. Rental or lease of an automobile; and

Sec. 3. 36 MRSA §1752, sub-§17-A, ¶I is enacted to read:

I. Rental of docking space for coastal recreational watercraft greater than 19 feet in length.'

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:

COMMITTEE AMENDMENT

FISCAL NOTE

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	1999-00	2000-01
REVENUES		
General Fund	\$31,291	\$215,231
Other Funds	1,682	11,567

The sales tax on certain docking fees will increase sales tax collections by \$32,973 in fiscal year 1999-00 and \$226,798 in fiscal year 2000-01. The increase of these tax collections will increase the amounts transferred to the Local Government Fund for state-municipal revenue sharing in those years by \$1,682 and \$11,567, respectively. The resulting net increase of General Fund revenue will be \$31,291 in fiscal year 1999-00 and \$215,231 in fiscal year 2000-01.

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

SUMMARY

This amendment relocates the provisions of the bill to a more appropriate section of the sales tax law and adds a fiscal note to the bill.