L.D. 1374

2

DATE: 5-4-99   (Filing No. H-395)

4
                            MAJORITY

6   TAXATION

8

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

12
                          STATE OF MAINE
14   HOUSE OF REPRESENTATIVES
                       119TH LEGISLATURE
16   FIRST REGULAR SESSION

18
            COMMITTEE AMENDMENT "*A*" to H.P. 976, L.D. 1374, Bill, "An
20   Act to Create a Sales Tax Exemption for Child Abuse and Neglect
     Councils"

22
            Amend the bill in section 1 in subsection 80 in the first
24   line (page 1, line 5 in L.D.) by inserting after the following:
     "to" the following: 'incorporated, nonprofit'

26
            Further amend the bill by inserting at the end before the
28   summary the following:

30   'FISCAL NOTE

32   1999-00   2000-01

34   **REVENUES**

36   General Fund   ($6,802)   ($10,314)
         Other Funds   (366)   (554)
38
            The sales and use tax exemption for child abuse and neglect
40   councils will decrease sales and use tax collections by $7,168 in
     fiscal year 1999-00 and $10,868 in fiscal year 2000-01. The
42   reduction of these tax collections will decrease the amounts
     transferred to the Local Government Fund for state-municipal
44   revenue sharing in those years by $366 and $554, respectively.
     The resulting net reductions of General Fund revenue will be
46   $6,802 in fiscal year 1999-00 and $10,314 in fiscal year 2000-01.

COMMITTEE AMENDMENT

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

6

8   **SUMMARY**

10   This amendment provides that a child abuse and neglect council must be incorporated and nonprofit to qualify for sales
12   tax exemption. The amendment also adds a fiscal note.

COMMITTEE AMENDMENT