

# MAINE STATE LEGISLATURE

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L.D. 1374

DATE: May 21, 1999

(Filing No. S- 336 )

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STATE OF MAINE  
SENATE  
119TH LEGISLATURE  
FIRST REGULAR SESSION

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

Amend the bill by striking out the title and substituting the following:

**'An Act to Create a Sales Tax Exemption for Child Abuse and Neglect Councils, Child Advocacy Organizations and Community Action Agencies'**

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

'Sec. 1. 36 MRSA §1760, sub-§49, as amended by PL 1995, c. 281, §15, is repealed and the following enacted in its place:

49. Child abuse and neglect councils; child advocacy organizations; community action agencies. Except for the sale, storage or use for activities that are mainly commercial enterprises, sales to:

A. Incorporated, nonprofit child abuse and neglect councils as defined in Title 22, section 3872, subsection 1-A;

B. Statewide organizations that advocate for children and that are members of the Medicaid Advisory Committee; and

C. Community action agencies designated in accordance with Title 22, section 5324.'

FISCAL NOTE

This amendment increases the revenue loss by further expanding the sales tax exemption. As amended, this bill will decrease sales and use tax collections by \$8,677 in fiscal year

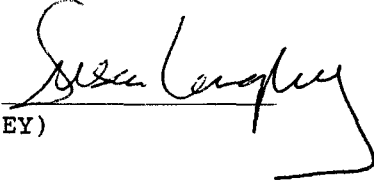
**SENATE AMENDMENT**

SENATE AMENDMENT "A " to H.P. 976, L.D. 1374

1999-00 and \$13,156 in fiscal year 2000-01. The reduction of these tax collections will decrease the amounts transferred to the Local Government Fund for state-municipal revenue sharing in those years by \$443 and \$671, respectively. The resulting net reductions of General Fund revenue will be \$8,234 in fiscal year 1999-00 and \$12,485 in fiscal year 2000-01.

### SUMMARY

This amendment reallocates the sales tax exemption granted to child abuse and neglect councils by the bill, as amended by Committee Amendment "A," to the section of law that currently provides an exemption to community action agencies. This amendment also adds a sales tax exemption for child advocacy organizations.

SPONSORED BY:   
(Senator LONGLEY)

COUNTY: Waldo