

# MAINE STATE LEGISLATURE

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R. 28

L.D. 1384

DATE: 5-26-99

(Filing No. H- 696)

MAJORITY  
TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 986, L.D. 1384, Bill, "An Act to Promote the Sale of Traditional Passamaquoddy Crafts"

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

'An Act to Promote the Sale of Traditional Maine Native American Crafts'

Further 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 §1760, sub-§81 is enacted to read:

§1. Traditional Native American crafts. Sales of traditional craft products made by members of the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseets or the Aroostook Band of Micmacs.'

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

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APPROPRIATIONS/ALLOCATIONS

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General Fund (\$3,255) (\$4,935)

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Other Funds (175) (265)

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The sales and use tax exemption for certain sales of traditional craft products made by Maine Native American groups will decrease sales and use tax collections by \$3,430 in fiscal year 1999-00 and \$5,200 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 \$175 and \$265, respectively. The resulting net reductions of General Fund revenue will be \$3,255 in fiscal year 1999-00 and \$4,935 in fiscal year 2000-01.

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

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SUMMARY

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This amendment removes the provision of the bill exempting materials used to create crafts since such sales are already exempt. The amendment also extends coverage of the exemption to other Maine Native American groups and changes the bill title to reflect this change. It also adds a fiscal note to the bill.

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