

MAINE STATE LEGISLATURE

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**MINORITY
TAXATION**

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
120TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 64, L.D. 73, Bill, "An Act to Exempt Merchandise That is Donated to a Nonprofit Organization from Use Tax"

Amend the bill by inserting at the end before the summary the following:

FISCAL NOTE

	2001-02	2002-03
REVENUES		
General Fund	(\$141,607)	(\$195,372)
Other Funds	(7,610)	(10,499)

The expansion of the use tax exemption on donated merchandise will decrease use tax collections by \$149,218 in fiscal year 2001-02 and \$205,872 in fiscal year 2002-03. 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 \$7,610 and \$10,499, respectively. The resulting net reductions of General Fund revenue will be \$141,607 in fiscal year 2001-02 and \$195,372 in fiscal year 2002-03. These estimates assume an October 1, 2001 effective date.

The Department of Administrative and Financial Services, Bureau of Revenue Services will incur some minor additional costs to administer the expanded exemption. These costs can be absorbed within the bureau's existing budgeted resources.'

COMMITTEE AMENDMENT

AMS

COMMITTEE AMENDMENT "A" to H.P. 64, L.D. 73

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SUMMARY

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This amendment adds a fiscal note to the bill.

COMMITTEE AMENDMENT