

# MAINE STATE LEGISLATURE

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**TAXATION**

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

COMMITTEE AMENDMENT "A" to H.P. 591, L.D. 746, Bill, "An Act to Exempt Certain Temporary Placement and Adoption Services Organizations from the Sales Tax"

Amend the bill in section 1 in subsection 18-A in the last line (page 1, line 11 in L.D.) by inserting after the following: "Services" the following: 'as child-placing agencies or emergency shelters'

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

**FISCAL NOTE**

	<b>2001-02</b>	<b>2002-03</b>
<b>REVENUES</b>		
General Fund	(\$10,730)	(\$14,947)
Other Funds	(577)	(803)

The expansion of a sales tax exemption for certain residential child caring institutions will decrease sales and use tax collections by \$11,307 in fiscal year 2001-02 and \$15,750 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 \$577 and \$803, respectively. The resulting net reductions of General Fund

**COMMITTEE AMENDMENT**

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2 revenue will be \$10,730 in fiscal year 2001-02 and \$14,947 in  
fiscal year 2002-03.

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

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### SUMMARY

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This amendment adds language to clarify which licensed  
organizations qualify for the exemption. It also adds a fiscal  
14 note to the bill.