

MAINE STATE LEGISLATURE

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

COMMITTEE AMENDMENT "A" to H.P. 645, L.D. 845, Bill, "An Act to Establish a Sales Tax Exemption for Certain Incorporated, Nonprofit Memorial Foundations"

Amend the bill by striking out everything after the enacting clause and before the emergency clause and inserting in its place the following:

'Sec. 1. 36 MRSA §1760, sub-§42, as enacted by PL 1983, c. 560, §3, is amended to read:

42. Historical societies, museums and certain memorial foundations. Sales to incorporated nonprofit memorial foundations that primarily provide cultural programs free to the public, historical societies and museums.'

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

FISCAL NOTE

Table with 3 columns: REVENUES, 2001-02, 2002-03. Rows include General Fund and Other Funds with corresponding values in parentheses.

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT "A" to H.P. 645, L.D. 845

2 The expansion of the sales tax exemption for certain
3 cultural organizations will decrease sales and use tax
4 collections by \$1,884 in fiscal year 2001-02 and \$1,500 in fiscal
5 year 2002-03. The reduction of these tax collections will
6 decrease the amounts transferred to the Local Government Fund for
7 state-municipal revenue sharing in those years by \$96 and \$76,
8 respectively. The resulting net reductions of General Fund
9 revenue will be \$1,788 in fiscal year 2001-02 and \$1,424 in
10 fiscal year 2002-03.

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

16 **SUMMARY**

17 This amendment extends the sales tax exemption for certain
18 cultural organizations to include incorporated, nonprofit
19 memorial foundations that provide cultural programs free to the
20 public.
21
22