

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

L.D. 1804

DATE: 3-30-04

(Filing No. H-823)

TAXATION

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE
HOUSE OF REPRESENTATIVES
121ST LEGISLATURE
SECOND SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 1326, L.D. 1804, Bill, "An Act To Clarify Property Eligible for Reimbursement of Property Taxes under the Business Equipment Tax Reimbursement Program"

Amend the bill in section 2 by striking out all of paragraph C (page 1, lines 14 to 26 in L.D.) and inserting in its place the following:

'C. All gambling machines or devices, including, but not limited to, electronic video machines, specifically designed or manufactured for use in the operation of any gambling or wagering activity. As used in this paragraph, "gambling machine or device" means any device, machine, paraphernalia or equipment that is used or usable in the playing phases of any gambling activity, whether that activity consists of gambling between persons or gambling by a person involving the playing of a machine, including equipment used in the playing phases of lottery schemes. "Electronic video machine" has the same meaning as in Title 17, section 330, subsection 1-A.'

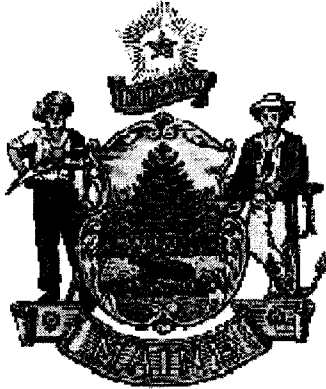
SUMMARY

This amendment provides that equipment used in the playing phases of lottery schemes are gambling machines or devices.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT

**121st Maine Legislature
Office of Fiscal and Program Review**



LD 1804

An Act to Clarify Property Eligible for Reimbursement of Property Taxes under the Business Equipment Tax Reimbursement Program

LR 2303(02)

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Eliminates potential future cost increase - General Fund

Fiscal Detail and Notes

This bill eliminates a potential future cost to the General Fund by prohibiting Business Equipment Property Tax Reimbursement (BETR) for certain gambling equipment. The amount of future savings can not be determined at this time and will depend on the definition of gaming equipment and devices that is established and on the extent of gaming activities within the state. Based on a 1500 unit gambling entity with an investment cost of \$23.5 million and an average mill rate of 18 mills, one estimate of the amount of future increased BETR reimbursement without this bill is \$423,000 annually.