

MAINE STATE LEGISLATURE

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R.O.S.

L.D. 1813

DATE: 3-30-04

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TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1335, L.D. 1813, Bill, "An Act To Make Minor Substantive Changes to the Tax Laws"

Amend the bill by striking out all of sections 2 and 3 and inserting in their place the following:

Sec. 2. 36 MRSA §191, sub-§2, ¶F, as amended by PL 2001, c. 23, §1, is further amended to read:

F. The transmission of information among employees of the Bureau of Revenue Services for the purposes of enforcing the tax laws of this State and the delivery by a register of deeds to the State Tax Assessor or delivery by the State Tax Assessor to the appropriate municipal assessor or to the Maine Land Use Regulation Commission or the Department of Human Services of "declarations of value" in accordance with section 4641-D. The State Tax Assessor may require entities requesting information pursuant to this paragraph other than municipal assessors to provide resources sufficient to cover the cost of providing the forms;

Sec. 3. 36 MRSA §1760, sub-§16, as amended by PL 1999, c. 708, §25, is further amended to read:

16. **Hospitals, research centers, churches and schools.** Sales to incorporated hospitals, incorporated nonprofit nursing homes licensed by the Department of Human Services, incorporated nonprofit residential care facilities and incorporated nonprofit assisted housing programs for the elderly licensed by the Department of Human Services, incorporated nonprofit home health

R. of S

COMMITTEE AMENDMENT "A" to H.P. 1335, L.D. 1813

2 agencies certified under the United States Social Security Act of
 4 1965, Title XVIII, as amended, incorporated nonprofit rural
 6 community health centers engaged in, or providing facilities for,
 8 the delivery of comprehensive primary health care, incorporated
 10 nonprofit dental health centers, institutions incorporated as
 12 nonprofit corporations for the sole purpose of conducting medical
 14 research or for the purpose of establishing and maintaining
 16 laboratories for scientific study and investigation in the field
 18 of biology or ecology or operating educational television or
 20 radio stations, schools, incorporated nonprofit organizations or
 22 their affiliates whose purpose is to provide literacy assistance
 24 or free clinical assistance to children with dyslexia and
 regularly organized churches or houses of religious worship,
 excepting sales, storage or use in activities that are mainly
 commercial enterprises. "Schools" means incorporated nonstock
 educational institutions, including institutions empowered to
 confer educational, literary or academic degrees, that have a
 regular faculty, curriculum and organized body of pupils or
 students in attendance throughout the usual school year and that
 keep and furnish to students and others records required and
 accepted for entrance to schools of secondary, collegiate or
 graduate rank, no part of the net earnings of which inures to the
 benefit of any individual.'

26 Further amend the bill by inserting after section 10 the following:

28 'Sec. 11. Review. The joint standing committee of the
 30 Legislature having jurisdiction over taxation matters, during
 32 regularly authorized interim committee meetings, shall review the
 34 sales tax exemption for truck bodies and trailers manufactured in
 36 the State that is provided in the Maine Revised Statutes, Title
 36, section 1760, subsection 23-C, paragraph D and may report by
 December 1, 2004 a bill to amend or repeal the exemption for
 consideration by the First Regular Session of the 122nd
 Legislature.'

38 Further amend the bill in section 11 in the last line (page
 40 3, line 34 in L.D.) by inserting after the following: "January
 42 1, 2004." the following: 'That section of this Act that amends
 Title 36, section 1760, subsection 16 applies to sales occurring
 on or after August 1, 2004.'

44 Further amend the bill by relettering or renumbering any
 46 nonconsecutive Part letter or section number to read
 consecutively.

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COMMITTEE AMENDMENT

R. of S.

COMMITTEE AMENDMENT "A" to H.P. 1335, L.D. 1813

SUMMARY

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This amendment amends the bill by adding 3 sections. One new section permits access by the Department of Human Services to certain real estate transfer tax information to assist in the recovery of amounts owed the State under the Medicaid program. Another new section expands the sales tax exemption for nonprofit residential care facilities to include nonprofit assisted living programs. The amendment also strikes the section of the bill that repeals the sales tax exemption for truck bodies and trailers manufactured in the State and authorizes in the 3rd new section a committee review of the provision during regular interim meetings.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



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

**LD 1813
An Act To Make Minor Substantive Changes to the Tax Laws**

**LR 2504(04)
Fiscal Note for Bill as Amended by Committee Amendment " "
Committee: Taxation
Fiscal Note Required: Yes**

Fiscal Note

	2003-04	2004-05	Projections 2005-06	Projections 2006-07
Net Cost (Savings)				
General Fund	\$0	(\$28,053)	\$20,039	\$20,964
Revenue				
General Fund	\$0	\$28,053	(\$20,039)	(\$20,964)
Other Special Revenue Funds	\$0	\$1,508	(\$1,099)	(\$1,149)

Fiscal Detail and Notes

This bill will result in a net increase in General Fund Revenue of \$28,053 in fiscal year 2004-05 and a net decrease in General Fund revenue of \$20,039 in fiscal year 2005-06 and \$20,964 in fiscal year 2006-07.

	2003-04	2004-05	Projections 2005-06	Projections 2006-07
General Fund - Individual income tax	\$0	\$70,824	\$58,980	\$61,339
General Fund - Corporate income tax	\$0	(\$21,350)	(\$54,173)	(\$56,339)
General Fund - Sales and use tax	\$0	(\$21,421)	(\$24,846)	(\$25,964)
Other Special Revenue Funds - Individual income tax	\$0	\$3,806	\$3,235	\$3,365
Other Special Revenue Funds - Corporate income tax	\$0	(\$1,147)	(\$2,971)	(\$3,090)
Other Special Revenue Funds - Sales and use tax	\$0	(\$1,151)	(\$1,363)	(\$1,424)