

MAINE STATE LEGISLATURE

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L.D. 535

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DATE: 4.15.05

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**STATE OF MAINE
SENATE
122ND LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 161, L.D. 535, Bill, "An Act To Clarify for Tax Purposes That Manure Removal and Storage Are Operations Directly Involved in the Raising and Care of Livestock"

Amend the bill by inserting after section 1 and before the summary the following:

'Sec. 2. Effective date. This Act takes effect October 1, 2005.'

SUMMARY

This amendment adds an effective date to the bill.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT



122nd MAINE LEGISLATURE

LD 535

LR 1829(02)

An Act To Clarify for Tax Purposes That Manure Removal and Storage Are Operations Directly Involved in the Raising and Care of Livestock

Fiscal Note for Bill as Amended by Committee Amendment **A**

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings)				
General Fund	\$18,449	\$26,648	\$27,685	\$28,792
Revenue				
General Fund	(\$18,449)	(\$26,648)	(\$27,685)	(\$28,792)
Other Special Revenue Funds	(\$991)	(\$1,432)	(\$1,519)	(\$1,579)

Fiscal Detail and Notes

The expansion of a sales tax exemption to include the removal and storage of manure related to livestock production is expected to reduce General Fund revenue by \$18,449 in fiscal year 2005-06 and \$26,648 in fiscal year 2006-07.