

MAINE STATE LEGISLATURE

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1200

L.D. 672

DATE: 4/25/05

(Filing No. H-174)

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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
122ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 492, L.D. 672, Bill, "An Act To Promote Ornamental Horticulture by Amending the Definition of "Commercial Agricultural Production"

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

Sec. 1. 36 MRSA §1760, sub-§7-B, as enacted by PL 2005, c. 12, Pt. GGG, §2, is amended to read:

7-B. Products used in commercial agricultural crop production. Sales of seed, fertilizers, defoliant and pesticides, including, but not limited to, rodenticides, insecticides, fungicides and weed killers, for use in the commercial production of an agricultural crop or greenhouse or nursery products.

Sec. 2. 36 MRSA §2013, sub-§1, ¶A, as amended by PL 1993, c. 151, §1, is further amended to read:

A. "Commercial agricultural production" means the commercial production of crops for human and animal consumption, including the commercial production of sod, the commercial production of greenhouse or nursery products, the commercial production of seed to be used primarily to raise crops for nourishment of humans or animals and the production of livestock.'

COMMITTEE AMENDMENT

Rolls

COMMITTEE AMENDMENT *A*" to H.P. 492, L.D. 672

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SUMMARY

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This amendment restricts the expansion of the agricultural sales tax exemptions proposed in the bill to products used in commercial production of greenhouse and nursery products. It also removes the expansion of the sales tax to automobile extended warranties.

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FISCAL NOTE REQUIRED
(See attached)

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COMMITTEE AMENDMENT



122nd MAINE LEGISLATURE

LD 672

LR 0971(02)

An Act To Promote Ornamental Horticulture by Amending the Definition of "Commercial Agricultural Production"

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 | \$81,994 | \$117,296 | \$120,688 | \$124,309 |
| Revenue | | | | |
| General Fund | (\$81,994) | (\$117,296) | (\$120,688) | (\$124,309) |
| Other Special Revenue Funds | (\$4,406) | (\$6,304) | (\$6,620) | (\$6,819) |

Fiscal Detail and Notes

Expanding the sales and use tax exemption to include commercial production of greenhouse and nursery products is expected to reduce General Fund revenue by \$81,994 in fiscal year 2005-06 and \$117,296 in fiscal year 2006-07.