

MAINE STATE LEGISLATURE

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L.D. 1191

DATE: 4/27/05

(Filing No. H- 214)

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

COMMITTEE AMENDMENT "A" to H.P. 820, L.D. 1191, Bill, "An Act To Provide Tax-exempt Status to Service Dog Trainers"

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-§88 is enacted to read:

88. Service dog trainers. Sales to nonprofit organizations whose primary purpose is to train service dogs used to aid persons with disabilities of tangible personal property and taxable services necessary for the training, care and maintenance of service dogs.

SUMMARY

This amendment clarifies the intent of the bill.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



122nd MAINE LEGISLATURE

LD 1191

LR 0742(02)

An Act To Provide Tax-exempt Status to Service Dog Trainers

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	\$1,879	\$2,714	\$2,820	\$2,933
Revenue				
General Fund	(\$1,879)	(\$2,714)	(\$2,820)	(\$2,933)
Other Special Revenue Funds	(\$101)	(\$146)	(\$155)	(\$161)

Fiscal Detail and Notes

The General Fund revenue loss associated with a sales and use tax and service provider tax exemption for certain items purchased by a nonprofit organization whose primary purpose is to train service dogs is estimated to be \$1,879 in fiscal year 2005-06 and \$2,714 in fiscal year 2006-07 based on an October 1, 2005 effective date.