

MAINE STATE LEGISLATURE

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R. of S.

L.D. 1751

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DATE: 4-6-06

(Filing No. S-572)

TAXATION

Reported by: Report "B"

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STATE OF MAINE
SENATE
122ND LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "B" to S.P. 668, L.D. 1751, Bill, "An Act Concerning Technical Changes to the Tax Laws"

Amend the bill in section 2 in subsection 23-C in paragraph C in the first line (page 1, line 29 in L.D.) by striking out the following: "and"

Further amend the bill in section 2 in subsection 23-C by striking out all of paragraph D (page 1, line 31 in L.D.) and inserting in its place the following:

'D. Truck bodies and trailers ~~manufactured--in--the--State;~~
and'

Further amend the bill by inserting after section 17 the following:

'Sec. 18. 36 MRSA §6201-A, as enacted by PL 1989, c. 534, Pt. A, §4, is amended to read:

§6201-A. Short title

This chapter shall may be known and may be cited as the "Maine Residents Property Tax Program" and may be referred to as "the Circuitbreaker Program."

Further amend the bill by striking out all of section 21 and inserting in its place the following:

'Sec. 21. Application. That section of this Act that amends the Maine Revised Statutes, Title 36, section 4064 applies to the estates of decedents who die on or after January 1, 2005. That section of this Act that amends Title 36, section 5200.

COMMITTEE AMENDMENT

R.O.S.

COMMITTEE AMENDMENT "B" to S.P. 668, L.D. 1751

2 subsection 1 applies retroactively to tax years beginning on or
 3 after January 1, 2005. That section of this Act that amends Title
 4 36, section 5203-C, subsection 1, paragraph D applies
 5 retroactively to tax years beginning on or after January 1, 2004.
 6 That section of this Act that amends Title 36, section 5203-C,
 7 subsection 4, paragraph A applies to tax years beginning on or
 8 after January 1, 2006. Those sections of this Act that amend
 9 Title 36, section 5220, subsections 3 and 4 apply to tax years
 10 beginning on or after January 1, 2006. That section of this Act
 11 that amends Title 36, section 6201, subsection 9 applies to
 12 claims for benefits under the Maine Residents Property Tax
 13 Program filed for application periods that begin on or after
 14 August 1, 2006. That section of this Act that repeals and
 15 replaces Title 36, section 6656 applies to property tax years
 16 beginning on or after April 1, 2004.'

17 Further amend the bill by relettering or renumbering any
 18 nonconsecutive Part letter or section number to read
 19 consecutively.

20
 21
 22 **SUMMARY**

23 This amendment resolves an unconstitutional sales tax
 24 exemption for truck bodies and trailers manufactured in the State
 25 by expanding the exemption to cover all truck bodies and
 26 trailers, amends the application dates of several provisions in
 27 the bill and adds a provision authorizing the Maine Residents
 28 Property Tax Program to be referred to as "the Circuitbreaker
 29 Program."
 30

31
 32 **FISCAL NOTE REQUIRED**
 33 (See attached)
 34

COMMITTEE AMENDMENT



122nd MAINE LEGISLATURE

LD 1751

LR 2950(03)

An Act Concerning Technical Changes to the Tax Laws

Fiscal Note for Bill as Amended by Committee Amendment "B"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings)				
General Fund	\$0	\$394,025	\$411,811	\$431,150
Revenue				
General Fund	\$0	(\$394,025)	(\$411,811)	(\$431,150)
Other Special Revenue Funds	\$0	(\$21,175)	(\$22,589)	(\$23,650)

Fiscal Detail and Notes

The sales tax exemption for truck bodies and trailers is expected to reduce General Fund revenue by \$394,025 in fiscal year 2006-07.