

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
122ND LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 716, L.D. 1799, Bill, "An Act To Exempt Snow Grooming Equipment and Machinery from the Personal Property Tax"

Amend the amendment by inserting after the first indented paragraph the following:

'Further amend the bill by inserting after the title and before the enacting clause the following:

'Mandate preamble. This measure requires one or more local units of government to expand or modify activities so as to necessitate additional expenditures from local revenues but does not provide funding for at least 90% of those expenditures. Pursuant to the Constitution of Maine, Article IX, Section 21, 2/3 of all of the members elected to each House have determined it necessary to enact this measure.

Emergency preamble. Whereas, acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this Act proposes a property tax exemption effective April 1, 2006; and

Whereas, it is necessary for this Act to take effect as soon as possible to avoid administrative complications and confusion; and

SENATE AMENDMENT

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore, ' '

Further amend the amendment by inserting before the summary the following:

'Further amend the bill by inserting after section 1 the following:

'Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Snow Grooming Property Tax Exemption Reimbursement (new)

Initiative: Provides funds to reimburse municipalities 50% of the property tax revenue loss as a result of the exemption for snow grooming equipment registered with the Department of Inland Fisheries and Wildlife.

GENERAL FUND	2005-06	2006-07
All Other	\$0	\$18,565
GENERAL FUND TOTAL	\$0	\$18,565

Sec. 3. Retroactivity. This Act applies retroactively for purposes of determining the taxable status of property on or after April 1, 2006.

Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.' '

SUMMARY

This amendment provides that the property tax exemption for

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SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 716,
L.D. 1799

snow grooming equipment applies retroactively to property taxes
based on the status of property on or after April 1, 2006 and
adds a mandate preamble and emergency preamble and clause.

FISCAL NOTE REQUIRED

(See attached)

SPONSORED BY:

(Senator ROTUNDO)

COUNTY: Androscoggin

SENATE AMENDMENT

**122nd MAINE LEGISLATURE****LD 1799****LR 2637(04)****An Act to Exempt Snow Grooming Equipment and Machinery from the Personal Property Tax****Fiscal Note for Senate Amendment "A" to Committee Amendment "A"****Sponsor: Sen. Rotundo****Fiscal Note Required: Yes**

Fiscal Note**Exempted State Mandate**

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings)				
General Fund	\$0	\$18,565	\$0	\$0
Appropriations/Allocations				
General Fund	\$0	\$18,565	\$0	\$0

State Mandate**New or Expanded Activity**

Requires municipalities to determine the taxable status of snow grooming equipment as of April 1, 2006. It is estimated that 5 municipalities will be impacted. Pursuant to the Mandate Preamble, the two-thirds vote of all members elected to each House exempts the State from the constitutional requirement to fund 90% of the additional local costs.

Unit Affected
Municipality**Costs**
Insignificant**Fiscal Detail and Notes**

This amendment increases the cost of the bill by \$18,565 as a result of applying the provisions retroactively to the status of property on and after April 1, 2006. The bill, as amended, continues to have a General Fund cost of \$18,750 in fiscal year 2007-08 and \$18,938 in fiscal year 2008-09.