

MAINE STATE LEGISLATURE

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L.D. 1799

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DATE: 2-13-06

(Filing No. S-452)

TAXATION

Reported by: *Majority*

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

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 bill by striking out the title and substituting the following:

'An Act To Exempt Trail-grooming Equipment from the Personal Property Tax'

Further amend the bill in section 1 in subsection 1 by striking out all of paragraph T (page 2, line 32 in L.D.) and inserting in its place the following:

'T. Trail-grooming equipment registered under Title 12, section 13113.'

SUMMARY

This amendment provides that the proposed property tax exemption applies only to snowmobile trail-grooming equipment registered with the Department of Conservation.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT



122nd MAINE LEGISLATURE

LD 1799

LR 2637(02)

An Act to Exempt Snow Grooming Equipment and Machinery from the Personal Property Tax

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	\$0	\$0	\$18,750	\$18,938
Appropriations/Allocations				
General Fund	\$0	\$0	\$18,750	\$18,938

Fiscal Detail and Notes

The cost to reimburse municipalities for 50% of the loss of revenue as a result of the snow grooming property tax exemption is estimated to be \$18,750 in fiscal year 2007-08 and \$18,938 in fiscal year 2008-09.