

# MAINE STATE LEGISLATURE

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DATE: 2/13/04

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TAXATION  
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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
122ND LEGISLATURE  
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1263, L.D. 1823, Bill, "An Act To Exempt Vegetable Seeds for Home Gardens from the Sales Tax"

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

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1760, sub-§7-D is enacted to read:

7-D. Seeds used for noncommercial production of certain crops. Sales of seeds for noncommercial production of agricultural crops intended for human consumption.

Sec. 2. Application. This Act applies to sales occurring on or after August 1, 2006.'

SUMMARY

This amendment strikes the emergency provision, clarifies the application of the proposed exemption by providing that it applies to all seeds used noncommercially to produce an agricultural crop intended for human consumption and adds an application date.

FISCAL NOTE REQUIRED  
(See attached)

**COMMITTEE AMENDMENT**



# 122nd MAINE LEGISLATURE

LD 1823

LR 2812(02)

## An Act to Exempt Vegetable Seeds for Home Gardens from the Sales 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
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$97,198	\$112,399	\$116,895
<b>Revenue</b>				
General Fund	\$0	(\$97,198)	(\$112,399)	(\$116,895)
Other Special Revenue Funds	\$0	(\$5,223)	(\$6,165)	(\$6,412)

#### Fiscal Detail and Notes

Exempting seeds used to produce an agricultural crop for human consumption from the sales and use tax will reduce General Fund revenue by \$97,198 in fiscal year 2006-07.