MAINE STATE LEGISLATURE

The following document is provided by the

LAW AND LEGISLATIVE DIGITAL LIBRARY

at the Maine State Law and Legislative Reference Library

http://legislature.maine.gov/lawlib



Reproduced from scanned originals with text recognition applied (searchable text may contain some errors and/or omissions)



L.D. 2085

2	Date: 5/23/06 (Filing No. H- 11/3)					
3	Reproduced and distributed under the direction of the Clerk of the House.					
4	STATE OF MAINE					
5	HOUSE OF REPRESENTATIVES					
6	122ND LEGISLATURE					
7	SECOND REGULAR SESSION					
8 9 0	HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 816, L.D. 2085, Bill, "An Act To Clarify the Sales Tax Exemption for Air Ambulance Services"					
1 2 3 4 5	Amend the amendment in the first paragraph in the first 3 lines (page 1, lines 11 to 13 in amendment) by striking out the following: "in section 1 in subsection 26 in the 2nd line (page 1, line 5 in L.D.) by striking out the following: 'incorporated nonprofit ambulance' and inserting in its place the following: 'incorporated nonprofit ambulance'" and inserting in its place the following: 'by striking out everything after the enacting clause and before the summary and inserting in its place the following:'					
8	'Sec. 1. 36 MRSA §1760, sub-§26, as amended by PL 1997, c. 723, §1, is further amended to read:					
19 20 21 22 23 24	26. Nonprofit fire departments and nonprofit ambulance services. Sales to incorporated nonprofit fire departments and to incorporated nonprofit ambulance services, sales to air ambulance services that are limited liability companies all of whose members are nonprofit organizations and sales of tangible personal property leased to air ambulance services that are limited liability companies all of whose members are nonprofit organizations.					
25 26	Sec. 2. 36 MRSA §2557, sub-§5, as enacted by PL 2003, c. 673, Pt. B, §25 and affected by §29, is amended to read:					
27 28 29 30	5. Nonprofit fire departments and nonprofit ambulance services. Sales to incorporated nonprofit fire departments and, to incorporated nonprofit ambulance services and to air ambulance services that are limited liability companies all of whose members are nonprofit organizations;					
31 32 33	Sec. 3. Appropriations and allocations. The following appropriations and allocations are made. ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF					
34	Homestead Property Tax Exemption Reimbursement 0886					
15	Initiative: Deappropriates excess funds in fiscal year 2006-07.					

Page 1- 122LR3249(7)-1

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 816, L.D. 2085



i			
2	GENERAL FUND	2005-06	2006-07
3	All Other	\$0	(\$700,000)
4			
5	GENERAL FUND TOTAL	\$0	(\$700,000)
6 7 8	Sec. 4. Retroactivity. This Act applies retroactively leases that were entered into prior to the effective date of this sales or use tax has been paid."		
9 10	Further amend the amendment by striking out all of the 2 the title (page 1, lines 14 to 17 in amendment)	2nd and 3rd paragrap	ohs after
11	SUMMARY		
12 13 14 15 16 17 18	This amendment expands an existing sales and use ta ambulance services that are limited liability companies, nonprofit organizations. The amendment adds a similar provider tax law and applies the exemption retroactively to s that were entered into prior to the effective date of this legis deappropriates funds from the Homestead Property Tax program to offset the loss in General Fund revenue. SPONSORED BY:	all of whose member exemption to the ales that occurred an lation. The amendment	pers are service ad leases tent also
20	(Representative WATSON)		
21	TOWN: Bath		
41	I () 11 1 1 I I I I I I I I I I I I I I I I		

FISCAL NOTE REQUIRED

(See Attached)



122nd MAINE LEGISLATURE

LD 2085

LR 3249(07)

An Act to Clarify the Sales Tax Exemption for Air Ambulance Services

Fiscal Note for House Amendment "A" to Committee Amendment "A" Sponsor: Rep. Watson
Fiscal Note Required: Yes

Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings) General Fund	\$0	(\$562,083)	(\$700,000)	(\$700,000)
Appropriations/Allocations General Fund	\$0	(\$700,000)	(\$700,000)	(\$700,000)
Revenue General Fund Other Special Revenue Funds	\$0 \$0	(\$137,917) (\$7,411)	\$0 \$0	\$0 \$0

Fiscal Detail and Notes

This amendment reduces the General Fund cost of the bill by \$562,083 in fiscal year 2006-07. As amended, the bill has the following impact:

Net General Fund Cost (Savings)	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Revenue	\$0	\$662,876	\$0	\$0
Appropriations	\$0	(\$700,000)	(\$700,000)	(\$700,000)
	\$0	(\$37,124)	(\$700,000)	(\$700,000)