

# MAINE STATE LEGISLATURE

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Date: 4-11-06

(Filing No. S-589)

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**Taxation**

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**STATE OF MAINE**

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**SENATE**

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**122ND LEGISLATURE**

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**SECOND REGULAR SESSION**

9 COMMITTEE AMENDMENT "A" to S.P. 816, L.D. 2085, Bill, "An Act To Clarify  
10 the Sales Tax Exemption for Air Ambulance Services "

11 Amend the bill in section 1 in subsection 26 in the 2nd line (page 1, line 5 in L.D.) by  
12 striking out the following: 'incorporated nonprofit ambulance' and inserting in its place  
13 the following: '~~incorporated~~ nonprofit ambulance'

14 Further amend the bill by striking out all of section 2 and inserting in its place the  
15 following:

16 '**Sec. 2. Retroactivity.** This Act applies retroactively to sales that occurred on or  
17 after December 1, 2004.'

18

**SUMMARY**

19 This amendment applies the sales tax exemption to nonprofit ambulance services that  
20 are not incorporated and applies the exemption retroactively to sales to an air ambulance  
21 service that is organized as a limited liability company if all of the members of the  
22 company are incorporated nonprofit organizations.

FISCAL NOTE REQUIRED  
(See Attached)



# 122nd MAINE LEGISLATURE

LD 2085

LR 3249(02)

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

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	\$524,959	\$0	\$0
<b>Revenue</b>				
General Fund	\$0	(\$524,959)	\$0	\$0
Other Special Revenue Funds	\$0	(\$28,212)	\$0	\$0

#### Fiscal Detail and Notes

This bill will reduce Sales and Use Tax revenue by an estimated \$553,171 in fiscal year 2006-07, resulting in a General Fund revenue loss of \$524,959.