

MAINE STATE LEGISLATURE

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Date: 6/1/07

L.D. 325
(Filing No. H-406)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
123RD LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 260, L.D. 325, Bill, "An Act To Clarify the Tax-exempt Status of Ornamental Horticulture"

Amend the bill by inserting after section 2 the following:

Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services - Bureau of 0002**

Initiative: Provides funds for retailer notification costs associated with the ornamental horticulture sales tax exemption.

GENERAL FUND	2007-08	2008-09
All Other	\$28,000	\$0
GENERAL FUND TOTAL	\$28,000	\$0

SUMMARY

This amendment adds an appropriations and allocations section.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



123rd MAINE LEGISLATURE

LD 325

LR 788(02)

An Act To Clarify the Tax-exempt Status of Ornamental Horticulture

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	\$127,540	\$147,888	\$153,804	\$159,956
Appropriations/Allocations				
General Fund	\$28,000	\$0	\$0	\$0
Revenue				
General Fund	(\$99,540)	(\$147,888)	(\$153,804)	(\$159,956)
Other Special Revenue Funds	(\$5,460)	(\$8,112)	(\$8,436)	(\$8,774)

Fiscal Detail and Notes

Expanding the sales tax exemption for commercial agricultural production will reduce Sales and Use Tax revenue by \$105,000 in fiscal year 2007-08 and \$156,000 in fiscal year 2008-09, resulting in a General Fund revenue loss of \$99,540 and \$147,888, respectively. This bill also includes a one-time General Fund appropriation of \$28,000 in fiscal year 2007-08 for Maine Revenue Services retailer notification costs.