

MAINE STATE LEGISLATURE

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Date: 6/6/07

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 811, L.D. 1093, Bill, "An Act To Exempt Fuels Used in Farm Tractors from the Sales Tax"

Amend the bill by striking out the title and substituting the following:

'An Act To Exempt Dyed Fuel from the Sales Tax'

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§7-B, as enacted by PL 2005, c. 12, Pt. GGG, §2, is amended to read:

7-B. Products used in commercial agricultural crop production. Sales of dyed fuel, seed, fertilizers, defoliants and pesticides, including, but not limited to, rodenticides, insecticides, fungicides and weed killers, for use in the commercial production of an agricultural crop.'

SUMMARY

This amendment replaces the proposed sales tax exemption for fuels used in farm tractors with a sales tax exemption for dyed fuel.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



123rd MAINE LEGISLATURE

LD 1093

LR 1517(02)

An Act To Exempt Fuels Used in Farm Tractors from the Sales Tax

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	\$136,156	\$185,174	\$188,877	\$192,654
Revenue				
General Fund	(\$136,156)	(\$185,174)	(\$188,877)	(\$192,654)
Other Special Revenue Funds	(\$7,469)	(\$10,157)	(\$10,360)	(\$10,568)

Fiscal Detail and Notes

Extending a sales tax exemption for dyed fuel will reduce General Fund revenue by an estimated \$136,156 in fiscal year 2007-08 and \$185,174 in fiscal year 2008-09.