

MAINE STATE LEGISLATURE

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Date: 5/23/07

L.D. 1664
(Filing No. H-308)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 1173, L.D. 1664, Bill, "An Act To Exempt Vegetable Seeds and Fertilizer from the Sales Tax"

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

'An Act To Exempt Vegetable Seeds 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-D is enacted to read:

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

SUMMARY

This amendment eliminates from the bill the proposed sales tax exemption for fertilizer used in the noncommercial production of food crops.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT



123rd MAINE LEGISLATURE

LD 1664

LR 1219(02)

An Act To Exempt Vegetable Seeds and Fertilizer 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	\$78,679	\$116,895	\$121,571	\$126,434
Revenue				
General Fund	(\$78,679)	(\$116,895)	(\$121,571)	(\$126,434)
Other Special Revenue Funds	(\$4,316)	(\$6,412)	(\$6,668)	(\$6,935)

Fiscal Detail and Notes

Providing a sales tax exemption for vegetable seeds will reduce General Fund revenue by an estimated \$78,679 in fiscal year 2007-08 and \$116,895 in fiscal year 2008-09.