

# 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)



1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29

Date: 6-19-07

(Filing No. H-612)

Reproduced and distributed under the direction of the Clerk of the House.

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

HOUSE AMENDMENT "G" to H.P. 1362, L.D. 1925, Bill, "An Act To Cut Taxes on Maine Residents by over \$140,000,000"

Amend the bill in Part E by inserting after section 9 the following:

'Sec. E-10. 36 MRSA §1752, sub-§5-D is enacted to read:

5-D. Legal services. "Legal services" means activities provided by a lawyer to assist individuals in seeking or obtaining legal help.'

Amend the bill in Part E in section 18 by striking out all of subsection 17-B (page 26, lines 16 to 26 in L.D.) and inserting the following:

'17-B. Taxable service. "Taxable service" means:

- A. Rental of living quarters in a hotel, rooming house or tourist or trailer camp;
- B. Transmission and distribution of electricity;
- C. Rental or lease of tangible personal property;
- D. Sale of prepaid calling service;
- E. Amusement, entertainment and recreation services;
- F. Installation, repair and maintenance services;
- G. Personal care services;
- H. Personal property services;
- I. Real property services;
- J. Transportation and delivery services; and
- K. Legal services.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**HOUSE AMENDMENT**

6016

1  
2  
3  
4  
5  
6

**SUMMARY**

This amendment adds legal services to the list of services that are subject to the sales tax.

**SPONSORED BY:**   
**(Representative THOMAS)**

**TOWN: Ripley**

**FISCAL NOTE REQUIRED**  
**(See attached)**



# 123rd MAINE LEGISLATURE

LD 1925

LR 2657(22)

An Act To Cut Taxes on Maine Residents by over \$140,000,000

Fiscal Note for House Amendment "G"

Sponsor: Rep. Thomas of Ripley

Fiscal Note Required: Yes

## Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
<b>Net Cost (Savings)</b>				
General Fund	(\$5,889,494)	(\$30,681,170)	(\$31,767,480)	(\$32,971,440)
<b>Revenue</b>				
General Fund	\$5,889,494	\$30,681,170	\$31,767,480	\$32,971,440
Other Special Revenue Funds	\$316,506	\$1,648,830	\$1,742,520	\$1,808,560

### Fiscal Detail and Notes

This amendment reduces the General Fund cost of the bill by \$5,889,494 in fiscal year 2007-08 and \$30,681,170 in fiscal year 2008-09.