

MAINE STATE LEGISLATURE

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L.D. 1976

Date: 4-17-08

(Filing No. S-674)

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STATE OF MAINE
SENATE
123RD LEGISLATURE
FIRST SPECIAL SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 770,
L.D. 1976, Bill, "An Act To Enhance Economic Development in Maine's Aviation
Industry"

Amend the amendment by striking out everything after the title and before the
summary and inserting the following:

'Amend the bill by striking out everything after the enacting clause and before the
summary and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§45, ¶A-3, as enacted by PL 2005, c. 519, Pt. EE,
§1 and affected by §3, is amended to read:

A-3. If the property is an aircraft not exempted under subsection 88 and the owner at
the time of purchase was a resident of another state or tax jurisdiction and the aircraft
is present in this State not more than 20 days during the 12 months following its
purchase, exclusive of days during which the aircraft is in this State for the purpose
of undergoing "major alterations," "major repairs" or "preventive maintenance" as
those terms are described in 14 Code of Federal Regulations, Appendix A to Part 43,
as in effect on January 1, 2005. For the purposes of this paragraph, the location of an
aircraft on the ground in the State at any time during a day is considered presence in
the State for that entire day, and a day must be disregarded if at any time during that
day the aircraft is used to provide free emergency or compassionate air transportation
arranged by an incorporated nonprofit organization providing free air transportation
in private aircraft by volunteer pilots so children and adults may access life-saving
medical care; or

Sec. 2. Application. This Act applies to sales, leases or uses that occur on or after
July 1, 2008.'

SUMMARY

This amendment provides that a day that an aircraft is used to provide free emergency
or compassionate air transportation arranged by an incorporated nonprofit organization
providing free air transportation in private aircraft by volunteer pilots so children and

SENATE AMENDMENT

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 770, L.D. 1976

1 adults may access life-saving medical care may not be counted toward the period of time
2 that aircraft must be present in this State in order for it to be subject to the sales and use
3 tax.

4 FISCAL NOTE REQUIRED
5 (See attached)

6 SPONSORED BY: 
7 (Senator ROTUNDO)

8 COUNTY: Androscoggin

SENATE AMENDMENT



123rd MAINE LEGISLATURE

LD 1976

LR 3016(05)

An Act To Enhance Economic Development in Maine's Aviation Industry

Fiscal Note for Senate Amendment "A"
Sponsor: Sen. Rotundo of Androscoggin
Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	\$0	(\$451,724)	(\$469,298)	(\$488,070)
Revenue				
General Fund	\$0	\$451,724	\$469,298	\$488,070
Other Special Revenue Funds	\$0	\$24,276	\$25,742	\$26,772

Fiscal Detail and Notes

This amendment eliminates the General Fund revenue loss of \$451,724 in fiscal year 2008-09.