

# 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)



L.D. 1976

Date: 4-17-08

(Filing No. S-674)

Reproduced and distributed under the direction of the Secretary of the Senate.

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 "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



Approved: 04/15/08 *mac*

# 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
<b>Net Cost (Savings)</b>				
General Fund	\$0	(\$451,724)	(\$469,298)	(\$488,070)
<b>Revenue</b>				
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.