

# MAINE STATE LEGISLATURE

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L.D. 1976

Date: 3-25-08

(Filing No. S-486)

**TAXATION**

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**STATE OF MAINE  
SENATE  
123RD LEGISLATURE  
SECOND REGULAR SESSION  
Minority**

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

Amend the bill in section 6 by striking out all of subsection 88 (page 1, lines 17 to 21 in L.D.) and inserting the following:

**'88. Aircraft.** Sales or leases of aircraft that weigh over 6,000 pounds, that are propelled by one or more turbine engines or that are in use by a Federal Aviation Administration classified 135 operator and sales or leases of all other aircraft to nonresidents.'

Amend the bill by adding before the summary the following:

**'Sec. 7. Application.** This Act applies retroactively to sales, leases or uses that occur on or after July 1, 2007.'

**SUMMARY**

This amendment is the minority report. This amendment narrows the expansion of the sales and use tax exemption for certain aircraft by limiting it to any aircraft purchased, leased or used in the State by a nonresident after July 1, 2007.

**FISCAL NOTE REQUIRED  
(See attached)**

**COMMITTEE AMENDMENT**



# 123rd MAINE LEGISLATURE

LD 1976

LR 3016(03)

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

Fiscal Note for Bill as Amended by Committee Amendment "B"

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$1,606,936	\$706,298	\$582,870
<b>Revenue</b>				
General Fund	\$0	(\$1,606,936)	(\$706,298)	(\$582,870)
Other Special Revenue Funds	\$0	(\$86,358)	(\$38,742)	(\$31,972)

#### Fiscal Detail and Notes

Expanding the sales tax exemption for certain aircraft purchases and repairs will decrease General Fund revenue by \$1,606,936 in fiscal year 2008-09.