

MAINE STATE LEGISLATURE

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Date: 4-17-08

(Filing No. S-667)

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**STATE OF MAINE
SENATE
123RD LEGISLATURE
FIRST SPECIAL SESSION**

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1483, L.D. 2097, Bill, "An Act To Clarify the Exemption of Retail Sales of Kerosene from the Sales Tax"

Amend the amendment in section 1 in subsection 9 in the 4th line (page 1, line 18 in amendment) by striking out the following: "is exempt when portable" and inserting the following: 'in' and in the last line (page 1, line 19 in amendment) by striking out the following: "are used" and inserting the following: 'is presumed to meet the requirements of this subsection'

SUMMARY

This amendment provides that kerosene or home heating oil that is prepackaged or dispensed from a tank for retail sale in containers with a capacity of 5 gallons or less is presumed to be used for residential cooking and heating and to qualify for a sales tax exemption.

FISCAL NOTE REQUIRED
(See attached)

SPONSORED BY:

(Senator ROTUNDO)

COUNTY: Androscoggin



123rd MAINE LEGISLATURE

LD 2097

LR 3119(04)

An Act To Clarify the Exemption of Retail Sales of Kerosene from the Sales Tax

Fiscal Note for Senate Amendment "A" to Committee 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	(\$19,739)	(\$20,507)	(\$21,327)
Revenue				
General Fund	\$0	\$19,739	\$20,507	\$21,327
Other Special Revenue Funds	\$0	\$1,061	\$1,125	\$1,170

Fiscal Detail and Notes

This amendment eliminates the General Fund revenue loss of \$19,739 in fiscal year 2008-09.