

MAINE STATE LEGISLATURE

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Date: 4/9/9

L.D. 450
(Filing No. H-74)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
124TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 338, L.D. 450, Bill, "An Act To Clarify the Sales Tax Exemption for Commercial Agricultural Crop Production"

Amend the bill by striking out the title and substituting the following:

'An Act To Include Commercial Silvicultural Crop Production in the Sales Tax Exemption for Certain Products Used in Commercial Agricultural Crop Production Activities'

Amend the bill in section 1 by striking out all of subsection 7-B and inserting the following:

'7-B. Products used in commercial agricultural and silvicultural crop production. Sales of seed, fertilizers, defoliant and pesticides, including, but not limited to, rodenticides, insecticides, fungicides and weed killers, for use in the commercial production of an agricultural or silvicultural crop.'

SUMMARY

This amendment changes the language in the bill to change the application of the sales tax exemption to include all commercial silvicultural crops.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



124th MAINE LEGISLATURE

LD 450

LR 851(02)

An Act To Clarify the Sales Tax Exemption for Commercial Agricultural Crop Production

Fiscal Note for Bill as Amended by Committee Amendment 'A'

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2009-10	2010-11	Projections 2011-12	Projections 2012-13
Net Cost (Savings)				
General Fund	\$26,250	\$35,500	\$36,000	\$37,000
Revenue				
General Fund	(\$26,250)	(\$35,500)	(\$36,000)	(\$37,000)

Fiscal Detail and Notes

This bill expands the sales tax exemption for products used in commercial agricultural crop production to apply to silvicultural (forestry) crop production. The expansion of the sales tax exemption is expected to reduce sales tax revenue. The administrative cost to Maine Revenue Services to enact this legislation can be absorbed within existing budgeted resources.