

MAINE STATE LEGISLATURE

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MAJORITY

L.D. 666

Date: 4-16-09

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TAXATION

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STATE OF MAINE

SENATE

124TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 240, L.D. 666, Bill, "An Act To Clarify
When the Rental of a Car Is Exempt from Sales and Use Tax"

Amend the bill by incorporating the attached fiscal note.

SUMMARY

This amendment incorporates a fiscal note.



124th MAINE LEGISLATURE

LD 666

LR 745(02)

An Act To Clarify When the Rental of a Car Is Exempt from Sales and Use Tax

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	\$18,581	\$18,315	\$14,907	\$15,503
Revenue				
General Fund	(\$18,581)	(\$18,315)	(\$14,907)	(\$15,503)
Other Special Revenue Funds	(\$1,019)	(\$1,514)	(\$1,575)	(\$1,638)
State Transit, Aviation and Rail Transportation Fund	\$0	(\$9,290)	(\$13,803)	(\$14,355)

Fiscal Detail and Notes

The bill provides a sales tax exemption for a vehicle rental provided to a customer by a new vehicle dealer directly or through a third party provider during a period of warranty work performed by the new vehicle dealer. The sales tax exemption will reduce General Fund revenue by \$18,581 in FY 2009-10 and \$18,315 in FY 2010-11, reduce Local Government Fund revenue by \$1,019 in FY 2009-10 and \$1,514 in FY 2010-11 and reduce State Transit, Aviation and Rail Fund (STAR) revenue by \$9,290 in FY 2010-11.