

# MAINE STATE LEGISLATURE

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Date: 6/4/9

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

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 750, L.D. 1088, Bill, "An Act To Modernize the Tax Laws and Provide over \$75,000,000 to Residents of the State in Tax Relief"

Amend the amendment by inserting after the title the following:

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

**'An Act To Modernize the Tax Laws and Provide over \$50,000,000 to Residents of the State in Tax Relief'**

Amend the amendment on page 7 in the 3rd indented paragraph in the last line (page 7, line 20 in amendment) by striking out the following: "production machinery or equipment" and inserting the following: 'property located at a manufacturing or fabrication facility'

Amend the amendment on page 8 in the 2nd line (page 8, line 2 in amendment) by striking out the following: "production machinery or equipment" and inserting the following: 'property located at a manufacturing or fabrication facility'

Amend the amendment on page 10 by striking out all of the first line (page 10, line 1 in amendment) and inserting the following: '§1818. Leases and rentals of manufacturing or fabrication facility property'

Amend the amendment on page 10 in §1818 in the indented paragraph in the first and 2nd lines (page 10, lines 2 and 3 in amendment) by striking out the following: "production machinery or equipment described in section 1760, subsection 31" and inserting the following: 'property located at a manufacturing or fabrication facility'

SUMMARY

This amendment retains the current sales tax treatment for leased property located at a manufacturing or fabrication facility.

FISCAL NOTE REQUIRED

(See attached)

HOUSE AMENDMENT

200



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SPONSORED BY: \_\_\_\_\_

(Representative WATSON)

TOWN: Bath



# 124th MAINE LEGISLATURE

LD 1088

LR 1600(07)

**An Act To Modernize the Tax Laws and Provide over \$75,000,000 to Residents of the State in Tax Relief**

**Fiscal Note for House Amendment "A" to Committee Amendment "A"**

**Sponsor: Rep. Watson of Bath**

**Fiscal Note Required: Yes**

## Fiscal Note

	2009-10	2010-11	Projections 2011-12	Projections 2012-13
<b>Net Cost (Savings)</b>				
General Fund	\$150,000	\$300,000	\$300,000	\$300,000
<b>Revenue</b>				
General Fund	(\$150,000)	(\$300,000)	(\$300,000)	(\$300,000)

### Fiscal Detail and Notes

This amendment extends the current sales tax treatment for production machinery and equipment to all machinery and equipment at a manufacturing facility effective January 1, 2010. This change will reduce sales tax in FY 2009-10 by \$150,000 and \$300,000 in FY 2010-11.