

MAINE STATE LEGISLATURE

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104
R.S.

MINORITY

L.D. 1335

Date: 1-27-10

(Filing No. S-355)

TAXATION

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STATE OF MAINE

SENATE

124TH LEGISLATURE

SECOND REGULAR SESSION

COMMITTEE AMENDMENT "B" to S.P. 481, L.D. 1335, Bill, "An Act To Exempt from the Sales Tax Meals Provided at Retirement Facilities"

Amend the bill in section 1 in subsection 11-A in the 2nd line (page 1, line 4 in L.D.) by striking out the following: "on a continuous" and inserting the following: 'on an average monthly'

Amend the bill by striking out all of section 3 (page 1, lines 10 to 18 in L.D.) and inserting the following:

'Sec. 3. 36 MRSA §1760, sub-§6, ¶F, as amended by PL 2009, c. 211, Pt. B, §30, is further amended to read:

F. Served by youth camps licensed by the Department of Health and Human Services and defined in Title 22, section 2491, subsection 16-; and'

Amend the bill by striking out all of sections 5 and 6 and inserting the following:

'Sec. 5. Contingent effective date. This Act takes effect August 1, 2010 only if Public Law 2009, chapter 382 is rejected by a majority of the electors voting on that measure pursuant to the Constitution of Maine, Article IV, Part Third, Section 17.'

SUMMARY

This amendment, which is the minority report, clarifies the definition of "retirement facility" and removes the credit for meals served in retirement facilities that would be available to certain retirement facilities that would have to pay sales tax or interest or penalties as the result of an audit. It changes the effective date to August 1, 2010. It also adds a contingent effective date in order to avoid a technical conflict with another law.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



124th MAINE LEGISLATURE

LD 1335

LR 1747(04)

An Act To Exempt from the Sales Tax Meals Provided at Retirement Facilities

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

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2009-10	2010-11	Projections 2011-12	Projections 2012-13
Net Cost (Savings)				
General Fund	\$0	\$493,512	\$525,496	\$545,935
Revenue				
General Fund	\$0	(\$493,512)	(\$525,496)	(\$545,935)
Other Special Revenue Funds	\$0	(\$25,974)	(\$52,334)	(\$55,008)

Fiscal Detail and Notes

Providing a sales tax exemption for meals served at a full-service retirement facility will reduce General Fund revenue by \$493,512 in fiscal year 2010-11.