

MAINE STATE LEGISLATURE

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Date: 3-22-11

(Filing No. S- 11)

TAXATION

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STATE OF MAINE
SENATE
125TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 21, L.D. 6, Bill, "An Act To Provide a Sales Tax Exemption for Bags Provided by Redemption Centers for Returnable Containers"

Amend the bill by striking out everything after the title and before the summary and inserting the following:

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, certain taxpayers have suffered losses due to lack of clarity in the law; and

Whereas, there may be audits under way or planned by Maine Revenue Services that will include audit findings based on the clarity of this law; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §1760, sub-§92 is enacted to read:

92. Plastic bags sold to redemption centers. Sales to a local redemption center licensed under Title 32, section 1871-A of plastic bags used by the redemption center to sort, store or transport returnable beverage containers.

Sec. 2. Retroactivity. This Act applies retroactively to January 1, 2004.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.'

COMMITTEE AMENDMENT

11/04/03

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SUMMARY

This amendment adds an emergency preamble and emergency clause and makes the bill retroactive to January 1, 2004. It also clarifies that the plastic bags must be sold to licensed redemption centers and used to sort, store or transport beverage containers to qualify for the exemption.

FISCAL NOTE REQUIRED

(See attached)



125th MAINE LEGISLATURE

LD 6

LR 75(02)

An Act To Provide a Sales Tax Exemption for Bags Provided by Redemption Centers for Returnable Containers

Fiscal Note for Bill as Amended by Committee Amendment "A" *S-11*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2010-11	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)					
General Fund	\$66,880	\$158,175	\$27,301	\$28,529	\$29,813
Revenue					
General Fund	(\$66,880)	(\$158,175)	(\$27,301)	(\$28,529)	(\$29,813)
Other Special Revenue Funds	(\$3,520)	(\$8,325)	(\$1,437)	(\$1,502)	(\$1,569)

Fiscal Detail and Notes

Creating an exemption from sales tax on a retroactive basis back to Jan 2004 for plastic bags used by licensed local redemption centers to sort, store and transport returnable beverage containers will result in a loss of revenue to the General Fund and reduce revenue sharing. Any additional costs associated with administration of the sales tax exemption can be absorbed within existing budgeted resources.