

# MAINE STATE LEGISLATURE

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ROFS

L.D. 59

Date: 4/4/11

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Majority

TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 52, L.D. 59, Bill, "An Act To Provide Sales Tax Exemption or Refund on Parts and Supplies Purchased To Operate Windjammers"

Amend the bill in section 1 in §2020 in subsection 1 in paragraph A in the first line (page 1, line 6 in L.D.) by striking out the following: "necessary" and inserting the following: 'used directly and primarily'

Amend the bill in section 1 in §2020 in subsection 1 by striking out all of paragraph B (page 1, lines 10 to 12 in L.D.) and inserting the following:

'B. "Windjammer" means a United States Coast Guard-certified sailing vessel based in the State of traditional construction and designed to a historic standard that is used primarily for providing overnight passenger cruises along the Maine coast for a fee.'

SUMMARY

This amendment provides that parts and supplies must be used primarily and directly for a windjammer, provides a more accurate definition of "windjammer" and requires a windjammer to be based in this State in order to qualify for a sales tax exemption or refund.

FISCAL NOTE REQUIRED  
(See attached)

**COMMITTEE AMENDMENT**



# 125th MAINE LEGISLATURE

LD 59

LR 335(02)

## An Act To Provide Sales Tax Exemption or Refund on Parts and Supplies Purchased To Operate Windjammers

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

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$54,880	\$72,200	\$76,000	\$79,000
<b>Appropriations/Allocations</b>				
General Fund	\$7,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$47,880)	(\$72,200)	(\$76,000)	(\$79,000)
Other Special Revenue Funds	(\$2,520)	(\$3,800)	(\$4,000)	(\$4,200)

### Fiscal Detail and Notes

Authorizing sales tax refunds and exemption certificates for the purchase of parts and supplies used for the operation, repair or maintenance of windjammers based in this state that are used to carry cargo or passengers for a fee will deprive the General Fund of certain sales tax revenues and reduce revenue sharing. The bill includes a General Fund appropriation to the Bureau of Revenue Services to change computer systems, create tax certificates and generate new tax forms, as well as for the costs of implementing the refund and exemption on a one-time basis.