

MAINE STATE LEGISLATURE

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L.D. 59

Date: 6-27-11

(Filing No. S-338)

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STATE OF MAINE
SENATE
125TH LEGISLATURE
FIRST REGULAR SESSION

SENATE 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 by adding after section 1 the following:

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services - Bureau of 0002**

Initiative: Provides funding for required adaptations to computer systems and forms to implement sales tax refunds or sales tax exemption certificates for purchases of parts and supplies used for the operation, repair or maintenance of windjammers based in this State used to carry either cargo or passengers for a fee.

GENERAL FUND	2011-12	2012-13
All Other	\$0	\$7,000
GENERAL FUND TOTAL	<u>\$0</u>	<u>\$7,000</u>

Sec. 3. Effective date; application. This Act takes effect October 1, 2012 and applies to purchases of parts and supplies, as defined in the Maine Revised Statutes, Title 36, section 2020, subsection 1, made on or after October 1, 2012.'

SENATE AMENDMENT

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SENATE AMENDMENT "A" to H.P. 52, L.D. 59

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SUMMARY

This amendment delays implementation of this legislation until October 1, 2012 and adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)

SPONSORED BY: Richard Rosen
(Senator ROSEN, R.)
COUNTY: Hancock



125th MAINE LEGISLATURE

LD 59

LR 335(08)

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

Fiscal Note for Senate Amendment "A" S-338

Sponsor: Sen. Rosen of Hancock

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	(\$54,880)	(\$14,660)	\$0	\$0
Appropriations/Allocations				
General Fund	(\$7,000)	\$7,000	\$0	\$0
Revenue				
General Fund	\$47,880	\$21,660	\$0	\$0
Other Special Revenue Funds	\$2,520	\$1,140	\$0	\$0

Fiscal Detail and Notes

This amendment delays the effective date of the 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. This amendment moves the \$7,000 General Fund appropriation for administrative costs from fiscal year 2011-12 to fiscal year 2012-13. As amended, this bill will have the following revenue impact:

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Gross Revenue Loss - Sales and Use Tax	\$0	(\$53,200)	(\$80,000)	(\$84,000)
Local Government Fund Revenue	\$0	(\$2,660)	(\$4,000)	(\$4,200)
General Fund Revenue - Net	\$0	(\$50,540)	(\$76,000)	(\$79,800)