

MAINE STATE LEGISLATURE

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SMG
R. M. G.

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L.D. 396

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Date: **5-11-11**

(Filing No. S- **88**)

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TAXATION

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STATE OF MAINE

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SENATE

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125TH LEGISLATURE

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FIRST REGULAR SESSION

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COMMITTEE AMENDMENT "**A**" to S.P. 109, L.D. 396, Bill, "An Act To
10 Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth
11 Organizations"

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Amend the bill by incorporating the attached fiscal note.

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SUMMARY

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This amendment incorporates a fiscal note.



125th MAINE LEGISLATURE

LD 396

LR 1226(02)

An Act To Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth Organizations

Fiscal Note for Bill as Amended by Committee Amendment "A" **S-88**

Committee: Taxation

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	\$5,700	\$5,928	\$6,165	\$6,417
Revenue				
General Fund	(\$5,700)	(\$5,928)	(\$6,165)	(\$6,412)
Other Special Revenue Funds	(\$300)	(\$312)	(\$324)	(\$337)

Fiscal Detail and Notes

Expanding the existing sales tax exemption for nonprofit youth organizations to include those organizations whose primary purpose is to provide arts instruction in a nonresidential setting will reduce General Fund revenues and will reduce revenue sharing.