

MAINE STATE LEGISLATURE

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Date: 5/24/11

L.D. 476

(Filing No. H-337)

Majority
TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 369, L.D. 476, Bill, "An Act To Create a Sales Tax Holiday for Energy-efficient Appliances and Fixtures"

Amend the bill by striking out all of section 2 (page 1, lines 24 to 32 in L.D.) and inserting 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 funds for the cost of administering an annual sales tax holiday each April 18th for the purchase of energy-efficient appliances and fixtures.

GENERAL FUND	2011-12	2012-13
All Other	\$15,000	\$5,000
GENERAL FUND TOTAL	<u>\$15,000</u>	<u>\$5,000</u>

SUMMARY

This amendment removes a reporting requirement that was intended to measure the fiscal impact of the sales tax holiday because the required data needed for this analysis is not available.

The amendment also adds an appropriations and allocations section to the bill.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



125th MAINE LEGISLATURE

LD 476

LR 440(02)

An Act To Create a Sales Tax Holiday for Energy-efficient Appliances and Fixtures

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
Net Cost (Savings)				
General Fund	\$181,250	\$176,570	\$181,374	\$184,901
Appropriations/Allocations				
General Fund	\$15,000	\$5,000	\$5,000	\$5,000
Revenue				
General Fund	(\$166,250)	(\$171,570)	(\$176,374)	(\$179,901)
Other Special Revenue Funds	(\$8,750)	(\$9,030)	(\$9,283)	(\$9,468)

Fiscal Detail and Notes

Creating an annual sales tax holiday for the purchase of energy-efficient appliances and fixtures that carry the Energy Star or WaterSense labels will reduce General Fund revenue and reduce revenue sharing starting in fiscal year 2011-12. This bill includes a \$15,000 appropriation in fiscal year 2011-12 and an annual \$5,000 appropriation in subsequent fiscal years for Maine Revenue Services to administer the annual sales tax holiday, for tax form modifications and for increased postage and mailing costs.