MAINE STATE LEGISLATURE

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1	L.D. 563
2	Date: 6-15-11 (Filing No. H-652)
3	Reproduced and distributed under the direction of the Clerk of the House.
4	STATE OF MAINE
5	HOUSE OF REPRESENTATIVES
6	125TH LEGISLATURE
7	FIRST REGULAR SESSION
8 9 10	HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to S.P. 155, L.D. 563, "RESOLUTION, Proposing an Amendment to the Constitution of Maine To Use a Portion of the Sales and Use Tax for the Protection of Maine's Fish and Wildlife"
11 12	Amend the amendment by striking out all of the first indented paragraph after the title (page 1, lines 12 and 13 in amendment) and inserting the following:
13 14	'Amend the resolution by striking out all of that part designated "Constitution, Art. IX, §24" (page 1, lines 4 to 10 in L.D.) and inserting the following:
15	'Constitution, Art. IX, §24 is enacted to read:
16 17 18 19 20 21 22 23 24 25 26 27 28	Section 24. Revenues dedicated to fish and wildlife resources protection. In addition to the appropriation of funds required under section 22, a total of 20% of revenues raised by means of the sales and use tax laws as applied to sales and use of the items listed in subsections 1 to 19 must be allocated to the following 2 departments: 90% of the revenue raised pursuant to this section must be allocated to the Department of Inland Fisheries and Wildlife or any successor agency responsible for fisheries and wildlife management, other than commercial marine fisheries management, to be used only for the protection of the State's fish and wildlife resources; and 10% of the revenue raised pursuant to this section must be allocated to the Department of Marine Resources or any successor agency responsible for diadromous fish management to be used only to protect, conserve, restore, manage and enhance diadromous fish populations and their habitat in all waters of the State. This section applies to revenues raised by means of the sales and use tax laws as applied to sales and use of the following items:
29	1. Shotguns. Shotguns;
30	2. Rifles. Rifles;
31.	3. Handguns. Handguns;
32	4. Ammunition. Ammunition for shotguns, rifles and handguns;
33	5. Bows. Bows;
34	6. Crossbows. Crossbows:
35	7. Arrow shafts. Arrow shafts;

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H. & S.	HOUSE AMENDMENT "#" to COMMITTEE AMENDMENT "A" to S.P. 155, L.D. 563
1	8. Points. Points for arrow shafts;
2	9. Nocks. Nocks;
3	10. Vanes. Vanes for arrow shafts;
4	11. All-terrain vehicles. All-terrain vehicles;
5	12. Boats. Boats used for recreational purposes only;
6	13. Motors. Motors for boats used for recreational purposes only;
7	14. Snowmobiles. Snowmobiles;
8	15. Campers. Campers;
9	16. Recreational vehicles. Recreational vehicles;
10	17. Camping fees. Camping fees;
11	18. Canoes, Canoes; and
12	19. Kayaks. Kayaks.
13	This section does not apply to additional sales or use tax revenue raised as the result of an
14	increase in the rate of the sales or use tax imposed after July 1, 2011. This section applies
15	to fiscal years beginning on and after July 1, 2013.''
16	Amend the amendment in the last indented paragraph in the last 2 lines (page 1, lines
17	15 and 16 in amendment) by striking out the following: "one and one-quarter" and
18	inserting the following: 'twenty'
19	Amend the amendment by adding after the last indented paragraph the following:
20	'Amend the resolution in the question in the 2nd line (page 1, line 19 in L.D.) by
21	inserting after the following: "tax" the following: 'on certain items' '
22	SUMMARY
23	This amendment incorporates the changes made by Senate Amendment "C" to
24	Committee Amendment "A" except that it changes the percentage of revenues raised by
25	means of the sales and use tax laws that is dedicated to the protection of the State's fish
26	and wildlife resources from 1.20% to 20%. It also specifies that the provision dedicating a
27	portion of revenues raised by means of the sales and use tax laws to the protection of the
28 29	State's fish and wildlife resources applies only to revenues raised by means of the sales and use tax laws as applied to sales and use of certain specified items.
29	and use tax laws as applied in sales and use of certain specified items.
30	SPONSORED BY:
31	(Representative BERRY)
32	TOWN: Bowdoinham

FISCAL NOTE REQUIRED (See attached)

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125th MAINE LEGISLATURE

LD 563

LR 14(08)

RESOLUTION, Proposing an Amendment to the Constitution of Maine To Use a Portion of the Sales and Use Tax for the Protection of Maine's Fish and Wildlife

Fiscal Note for House Amendment "H" to Committee Amendment "A"

Sponsor: Rep. Berry of Bowdoinham

Fiscal Note Required: Yes

Fiscal Note

Delay of contingent impact

Fiscal Detail and Notes

Any impact of this bill is contingent on approval by the voters at referendum. Dedicating 20% of sales and use tax revenue generated by the purchase of certain vehicles and equipment related to outdoor activities to the protection of fish and wildlife resources beginning on or after July 1, 2013 will move the revenue impacts out of the 2012-13 biennium and restore General Fund revenue losses of \$6,259,211 in fiscal year 2011-12 and \$11,787,749 in fiscal year 2012-13, as well as the Other Special Revenue Funds revenue losses of \$329,432 in fiscal year 2011-12 and \$712,978 in fiscal year 2012-13 that would have occurred as a result of the committee amendment. The dedicated revenue that would have accrued to the Department of Inland Fisheries and Wildlife (DIF&W) and the Department of Marine Resources (DMR) in the 2012-2013 biennium will now occur in fiscal years 2013-14 and 2014-15.

Overall as amended, the bill will reduce General Fund revenue by approximately \$1,347,000 in fiscal year 2013-14 and \$1,385,100 million in fiscal year 2014-15 and will reduce revenue sharing by approximately \$70,900 in fiscal year 2013-14 and \$72,900 in fiscal year 2014-15. The bill then dedicates 90% or \$1,276,200 in fiscal year 2013-14 and \$1,312,200 in fiscal year 2014-15 to IF&W and 10% or \$141,800 in fiscal year 2013-14 and \$145,800 in fiscal year 2014-15 to the DMR. There will also be a one-time administrative cost to the General Fund of approximately \$30,000 in fiscal year 2012-13 for Maine Revenue Services to change its sales tax returns and track sales tax revenue associated with the purchase of certain vehicles and equipment related to outdoor activities.