

# MAINE STATE LEGISLATURE

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Date: 3.26.13

MINORITY

(Filing No. S-12 )

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TAXATION

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STATE OF MAINE

SENATE

126TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 47, L.D. 126, Bill, "An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations"

Amend the bill in section 1 in subsection 95 in the last line (page 1, line 5 in L.D.) by inserting after the following: "theater." the following: 'For the purposes of this subsection, "performing arts organization" means an organization that provides an educational program or a performance in which an artist uses body or voice to convey artistic expression, including music, dance and theater.'

SUMMARY

This amendment provides a definition of "performing arts organization."

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



# 126th MAINE LEGISLATURE

LD 126

LR 255(02)

## An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-12)

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
<b>Net Cost (Savings)</b>				
General Fund	\$61,560	\$85,609	\$89,410	\$93,166
<b>Revenue</b>				
General Fund	(\$61,560)	(\$85,609)	(\$89,410)	(\$93,166)
Other Special Revenue Funds	(\$3,240)	(\$4,506)	(\$4,706)	(\$4,903)

#### Fiscal Detail and Notes

This bill exempts incorporated nonprofit performing arts organizations from the sales tax effective October 1, 2013. The exemption will reduce General Fund revenue and Municipal Revenue Sharing revenue beginning in fiscal year 2013-14. Any additional costs associated with administering this exemption can be absorbed by Maine Revenue Services within existing budgeted resources.