

MAINE STATE LEGISLATURE

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L.D. 279

Date: 6/27/2013

(Filing No. S-335)

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STATE OF MAINE
SENATE
126TH LEGISLATURE
FIRST REGULAR SESSION

SENATE AMENDMENT “**A**” to COMMITTEE AMENDMENT “A” to S.P. 112,
L.D. 279, Bill, “An Act To Sustain Maine's Aviation Industry by Extending the
Exemption from Sales and Use Tax for Aircraft and Parts”

Amend the amendment by striking out everything after the title and before the
summary and inserting the following:

'Amend the bill by striking out everything after the enacting clause and before the
summary and inserting the following:

Sec. 1. 36 MRSA §199-C, sub-§4, as enacted by PL 2013, c. 368, Pt. VVVV,
§1, is amended to read:

4. Review of aviation tax expenditure. The committee, by June 30, ~~2017~~ 2023,
shall review the sales tax exemption under section 1760, subsection 88-A to determine
whether the exemption provides an incentive for increasing investment in the aviation
sector, attracting and retaining aviation business and basing aircraft in the State.

Sec. 2. 36 MRSA §1760, sub-§88-A, as amended by PL 2013, c. 368, Pt.
VVVV, §2, is further amended to read:

88-A. Aircraft and parts. Sales, use or leases of aircraft and sales of repair and
replacement parts exclusively for use in aircraft or in the significant overhauling or
rebuilding of aircraft or aircraft parts or components from July 1, 2011 to June 30, ~~2021~~
2033.'

SENATE AMENDMENT

R.O.F.C.

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SUMMARY

This amendment implements the substance of the changes made in Committee Amendment "A" except that it reflects the changes that were made by Public Law 2013, chapter 368, the so-called unified biennial budget bill.

FISCAL NOTE REQUIRED

(See attached)

SPONSORED BY: 

(Senator HILL)

COUNTY: York



126th MAINE LEGISLATURE

LD 279

LR 490(05)

An Act To Sustain Maine's Aviation Industry by Extending the Exemption from Sales and Use Tax for Aircraft and Parts

Fiscal Note for Senate Amendment "A" to Committee Amendment "A"

Sponsor: Sen. Hill of York

Fiscal Note Required: Yes

Fiscal Note

Future biennium revenue decrease - General Fund

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$0	\$0	(\$643,150)	(\$668,800)
Revenue				
General Fund	\$0	\$0	\$643,150	\$668,800
Other Special Revenue Funds	\$0	\$0	\$33,850	\$35,200

Fiscal Detail and Notes

This amendment eliminates the fiscal impact of the committee amendment in recognition of inclusion in Part VVVV of the Biennial Budget of the extension through June 30, 2021 of the sunset date of the sales and use tax exemption for aircraft and aircraft parts. As amended, this bill has no fiscal impact through fiscal year 2020-21. The additional extension of the sunset date for this exemption until June 30, 2033 by this amendment will reduce General Fund revenue in fiscal year 2021-22 through 2032-33 by roughly \$700,000 annually based on the annual impact estimated for fiscal year 2016-17.